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MONTANA RULES, CLASSIFICATIONS AND RATES FOR WORKMEN'S COMPENSATION AND OCCUPATIONAL DISEASE

Issued By The

DEPARTMENT OF LABOR and INDUSTRY

DIVISION OF

WORKMEN'S COMPENSATION

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GENERAL RULES

I. GENERAL INSTRUCTIONS

1. This Manual of Rules, Classifications, and Rates governs the underwriting of workmen's compensation and occupational disease insurance by the Montana Industrial Insurance and Occupational Disease Funds.

2. The General Rules shall apply to and control the writing and adjustment of all policies issued by the Devision of Workmen's Compensation except as otherwise specified in this Manual.

3. The Rules, Classifications and Rates in this Manual become effective at 12:01 A.M., July 1, 1960, and supercede all previous rules, classifications and rates in conflict therewith.

Changes in any of these rules, classifications and rates will be made in the manner prescribed in the Workmen's Compensation Act. When a change is made, a reprinted page containing the change and the effective date thereof will be distributed. The change will be specifically designated by an asterisk (*) on the outer margin of the page.

4. Not applicable.

5. Not applicable.

II. GENERAL DEFINITIONS

1. Workmen's Compensation as used in this Manual shall mean the obligation imposed upon an employer subject to the Workmen's Compensation Act of Montana to pay the benefits prescribed by law.

Occupational Disease as used in this Manual shall mean the obligation imposed upon an employer subject to the Occupational Disease Act of Montana to pay the benefits prescribed by law.

2. Wherever the words "Division of Workmen's Compensation" are used, reference is to "Department of Labor and Industry."

3. Risk as used in this Manual shall mean and include the entire operations of one employer in the State of Montana.

III. POLICY FORMS AND COVERAGE

Not applicable.

IV. RATES

1. Except as otherwise provided in this Manual a rate is the unit of premium for each one hundred dollars

($100.00) of payroll and shall be expressed rounded to two decimal places and shall apply, until further notice, to both Workmen's Compensation and Occupational Disease.

2. The Manual rates for all classifications will be found opposite the identifying code numbers upon the Rate Sheets in the Rate section.

3. Every risk described by a classification which carries the symbol "a" on the Rate Sheet shall be specifically rated by the Division of Workmen's Compensation.

V. LIMITS OF LIABILITY

1. The Occupational Disease and Industrial Insurance Fund shall be directly and primarily liable to any person entitled to the benefits of the Workmen's Compensation and Occupational Disease Acts of The State of Montana subject to the limits and conditions established by the Acts.

2. Not applicable.

3. Not applicable.

VI. BASIS OF PREMIUM

1. The basis of premium, except as otherwise provided in this Manual, is the entire remuneration whether paid in money or a substitute for money for services rendered by an employee.

2. In case of employments or occupations where board or lodging constitute a part of the employee's earnings, and if the employer has placed a value on such board and lodging, such value shall be included within the actual wage as remuneration. Such values must be reported but in no event may these values be less than the minimum as indicated below. In the event that such values have not been so established by the employer, then the minimum amounts which shall be included with wages to represent the monetary value of board or lodging shall be as follows:

Board—$1.50 per day for each employee.

Lodging—$3.50 per week for each employee.

The foregoing values for board shall be pro-rated when the board furnished consists of less than three (3) meals a day.

*3. Repealed.

4. Whenever employees are recompensed in whole or in part by the value of rent or housing, or by store cer-

tificates, merchandise, credits or any other substitute for money, such form of payment shall be considered as remuneration.

5. Remuneration shall include:
   a. Commissions
   b. Bonuses
   c. Extra wages for all overtime work
   d. Wages for holidays, vacations, or sickness periods.
   e. Payments to employees made on any basis other than that of time actually engaged in work, including but not limited to piece work, incentive plans or profit sharing arrangements.
   f. Payments or allowances to employees for hand or power tools furnished by employees, except chain saws.
   g. 25% of the total remuneration paid to employees furnishing heavy equipment (such as but not limited to trucks, bulldozers, etc.) and 75% of the total remuneration paid to employees furnishing chain saws.

6. The entire remuneration shall be used as the basis of premium except as provided below.
   a. Remuneration shall not include contributions made by the employer to a group insurance or pension plan.
   b. Remuneration shall not include special reward for individual invention or discovery.
   c. If the employer's books and records are maintained so as to show separately by employee and by class of work,
      (a) the extra remuneration earned for overtime in excess of the remuneration which would have been earned for such overtime had the regular rate of pay applied,
      or
      (b) the total remuneration for overtime for those hours worked at increased rate pay.

      The remuneration upon which the premium for the policy is based shall exclude, respectively,
      (i) all the remuneration in (a) above
      or
      (ii) one-third of the remuneration shown in (b) above, or where double time is paid for overtime and the remuneration is shown separately one-half of the remuneration at double time.

For the purpose of this Rule "overtime" shall mean those hours worked for which there is an increase in the rate of pay.

(1) For work in any day or in any week in excess of the number of hours normally worked, but in any event for hours worked in excess of eight (8) hours in any day or forty (40) hours in any week, or

(2) For work performed on Saturdays, Sundays or holidays.

Provided, however, that in the case of guaranteed wage agreements under which the employee receives a guaranteed wage for actually working any number of hours up to a specified number of hours per week, "overtime" shall include only those hours worked in excess of such specified number.

7. The term "Payroll"' as used in this Manual means remuneration as hereinbefore defined.

VII. CLASSIFICATION PROCEDURE

1. **The Governing Classification** of a risk is defined as that classification, other than the Standard Exception Classifications, which carries the largest amount of payroll.

2. **Single Enterprises.** If a risk consists of a single operation or a number of separate operations which normally prevail in the business described by a single Manual Classification, that single classification which most accurately describes the entire enterprise shall be applied. Division of payrolls shall be made as provided hereinafter in respect to Standard Exceptions and General Exclusions. **No division of payroll shall be permitted in respect to any other operation even though such operation may be specifically described by some other classification or may be conducted at a separate location.**

For mercantile operations (not manufacturing, construction or erection) the classification shall be separately determined for each separate location which is conducted as a separate enterprise without interchange of labor.

For construction or erection risks, see special procedure set forth in Paragraph 4 of this section.

3. **Multiple Enterprises.** (Not construction or erection risks.) If a risk includes a separate operation which does not normally prevail in the business described by the governing classification, such operation shall be separately rated in accordance with the following rules:

1. If such separate operation is described by a classification which carries a rate either **equal** to or **higher** than the rate for the governing classification, division of payrolls **shall be required** provided that:
   (a) The operation is not described by any of the general inclusions.
   (b) The division is not contrary to the classification phraseology.
   (c) The division is not contrary to the provisions of any other rules of the Manual.

2. If such separate operation is described by a classification which carries a rate **lower** than the rate for the governing classification, division of payroll **shall be permitted only** when the conditions as provided above in paragraphs (a), (b), and (c) and the following additional conditions are met:
   (d) The entire operation, except as hereafter provided in Paragraph 5 of this Section and in Paragraph 8 "Standard Exceptions," is conducted without interchange of labor either in a separate building or on a separate floor of a building or on the same floor with other operations but separated by such structural partitions as effectively segregate the separate operations.
   (e) The employer conducts such operations as a separate undertaking with separate records of payroll.

4. **Construction or erection work.** If a risk includes construction or erection work, division of payroll **shall be made** for each separate operation and distinct type of construction or erection operation which is specifically described by a manual classification provided separate records of payroll are maintained and provided the use of any such classification in connection with a separate job or location is **not restricted** by a specific or general N. P. D. qualification. **Operations for which no separate records of payroll are maintained shall be assigned to the highest rated classification applicable to the job or location. Operations which normally prevail in connection with a Manual classification shall not be subject to division of payroll.**

5. **Miscellaneous Employees.** If a risk is written on a divided payroll basis, the payroll of all employees (such as, but not limited to, superintendents, maintenance or power plant employees, watchmen, shipping and receiving clerks or yardmen) which cannot be properly as-

signed to specific classifications must be assigned to the governing classification.

If the basic and major operations of a risk are described by classifications defined as Standard Exceptions, as in the case of banks or insurance companies, the payroll of all employees not specifically included in the definitions for such Standard Exceptions shall be separately rated, all other rules of this Manual notwithstanding.

6. **General Inclusions.** The classifications in this Manual, other than Standard Exceptions, include the operations listed below and referred to as General Inclusions, unless specifically excluded by the language of the Manual classification. Any operation described by a General Inclusion shall nevertheless be subject to division of payroll if conducted as a separate and distinct enterprise and having no relation to the operations described by any other classification applicable to the risk.

(a) Aircraft travel by employees, other than members of the flying crew, including employees whose payroll is assigned to the Standard Exception classifications.

(b) Commissaries and restaurants except in connection with construction, erection, lumbering or mining operations.

(c) Manufacture of containers, such as bags, barrels, bottles, boxes, cans, cartons or packing cases.

(d) Plant hospitals or dispensaries.

(e) Maintenance or ordinary repair of employer's buildings or equipment when performed by employees of the company employer.

(f) Printing or lithographing.

7. **General Exclusions.** Subject to division of payroll rules, all classifications including Standard Exceptions, exclude the following operations referred to as General Exclusions, unless specifically included by the language of the Manual classification. Operations described by General Exclusions **shall** require division of payroll not withstanding that the classification wording may include the term "all" as in such phrases as "all employees", "all operations", etc.

(a) Aircraft operation — all members of the flying crew.

(b) Maintenance or repair work if performed by contractors and all new construction or alteration work whether done by the employer's employees or by contractors.

(c) Not applicable.

(d) Sawmill operations. Sawmill operations are defined as the sawing of logs into lumber by the use of circular carriage or band carriage saws, including operations incidental thereto.

8. **Standard Exceptions.** The following operations referred to as Standard Exceptions are subject to division of payroll in connection with all other classifications regardless of directional phrases beginning with, "all employees" or "all operations" except those which specifically provide for the inclusion of certain Standard Exceptions. The Standard Exceptions are:

(a) **Clerical Office Employees** are defined as those employees whose duties are confined to keeping the books or records of the assured, or conducting correspondence, or who are engaged wholly in office work where such books or records are kept or where such correspondence is conducted, having no other duty of any nature in or about the employer's premises. If any clerical office employee is exposed to any operative hazard of business, his entire payroll shall be assigned to the highest rated classification of work to which he is exposed.

The classification shall be applied only to persons as herein described who are employed exclusively in separate buildings or on separate floors of buildings or in departments on such floors which are separated from all other work places of the employer by structural partitions and within which no work is performed other than clerical office duties as defined in this paragraph.

(b) **Draftsmen** are defined as those employees whose duties are limited to office work only and who are engaged strictly as draftsmen in such a manner that they are not exposed to the operative hazard of the business. If any draftsmen is exposed to any operaive hazard of the business, his entire payroll shall be assigned to the highest rated classification of work to which he is exposed.

(c) **Salesmen, Collectors or Messengers—Outside** are defined as those employees engaged principally in any such duties away from the premises of the employer. It does not apply to any employee whose duties include the delivery off any mer-

chandise handled, treated or sold. Such employees whose duties include delivery even though they may also collect or solicit shall be rated:

(i) as drivers if they use motor vehicles, bicycles, or horse-drawn vehicles.

(ii) under the governing classification if they use public means of transportation or walk.

The statement of payroll shall include the entire payroll of all outside salesmen, collectors or messengers including those whose duties take them outside the home state of the employer.

(d) **Drivers, Chauffeurs and Their Helpers** are defined as those employees whose principal duties are performed upon or in connection with vehicles in such capacity, and shall also include incidental garage employees, stablemen, or employees using bicycles in the service of the employer. If vehicles, including drivers, chauffeurs and helpers, are employed under contract and if the owner of such vehicles has not insured his compensation obligation and furnished evidence of such insurance, the actual payroll of the drivers, chauffeurs and helpers shall be included in the payroll of the insured employer at the proper rate for the operations in which they are engaged. If such payroll cannot be obtained, one-fourth (¼) of the total amount paid for the hire of such vehicles under contract shall be considered as the payroll of the drivers, chauffeurs and helpers.

VIII. CLASSIFICATION PHRASEOLOGY

Notes appearing in connection with classifications in this Manual define the scope or availability of the classifications. Such notes shall be considered as part of the classification phraseology.

The following paragraphs further define or explain the classifications:

1. **"N. O. C."** This expression is an abbreviation of the words "not otherwise classified." No classification so qualified shall be applied in any case where any other Manual classification more accurately describes the enterprise or where the language of any manual classification so qualified prescribes other treatment.

2. **"N. P. D."** This expression is an abbreviation of the words "no payroll division." A classification so restricted may be used for division of payroll only in accordance with the following provisions:

(a) A classification which carries an N. P. D. restriction applying only to specific classifications shall not be used for division of payroll in connection with any of the classifications specified in the restriction unless the operation described by the restricted classification constitutes a separate and distinct enterprise having no connection with the operations covered by any of the classifications specified in the restriction.

(b) A classification which carries an unqualified N. P. D. restriction shall not be used for division of payroll in connection with any other manual classification (other than the Standard Exceptions or General Exclusions) unless the operation described by the restricted classification constitutes a separate and distinct enterprise having no connection with the operations covered by any other classification applicable to the risk.

(c) Rules (a) and (b) above in the case of classifications applicable to mercantile or mining operations apply only to the operations comprising each separate location and to construction or erection operations apply only to the operations comprising each separate job or location.

3. **"No" or "Not."** A classification which carries a restrictive phrase beginning with "no" or "not," shall not be applied to any risk which conducts any operation described in such restrictive phrase. This restriction, in the case of classifications applicable to the mercantile or mining operations apply only to the operations comprising each separate location and to construction or erection operations apply only to operations comprising each separate job or location.

4. **"Including."** If a classification carries a restrictive phrase "including" certain operations or employees, division of payroll shall not be made for such operations or employees even though they are specifically described by some other classification of this Manual or are at a separate location.

5. **"To Be Separately Rated."** If a classification carries a directional phrase requiring that specified operations or employees are "to be separately rated", all payroll for such operations or employees shall be separately classified and rated in accordance with the conditions as provided under Section VII—"Classification Procedure," Paragraph 3—"Multiple Enterprises."

6. **"Or."** The word "or" when used in the classification phraseology shall be understood to have the same meaning as though expressed "and/or."

7. **"All."** If a classification carries a descriptive phrase beginning with "all" as in the expression "all employees", "all other employees", "all operations", "all work to completion", division of payroll shall not be made for any employee or operation (other than the Standard Exceptions or General Exclusions), without regard to the location of such operations, except for an operation not incidental to and not usually associated with the enterprise described by such classification.

8. **"Clerical."** The word "clerical" when used in classification phraseology shall mean "clerical office employees" or "draftsmen" as defined in Rule 8 of Section VII of this Manual.

9. **"Salesman."** The word "salesman" when used in classification phraseology shall mean "salesmen, collectors or messengers—outside" as defined in Rule 8 of Section VII of this Manual.

10. **"Drivers."** The word "drivers" when used in a classification phraseology shall mean "drivers, chauffeurs and their helpers" as defined in Rule 8 of Section VII of this Manual.

IX. EXPERIENCED REFUND RULES.

*1. If the loss experience of all code classifications shows an excess of incurred premiums over incurred liability for which reserves have been established, the surplus shall be available for distribution to employers under these rules.

2. The loss experience of the Industrial Insurance Fund shall include:

(a) Expenses of administration.
(b) Reserve for re-opened claims.
(c) Catastrophe reserve.
(d) Reserves for incurred claims.
(e) Reserves for unreported accidents.

3. At the end of each fiscal year or as soon thereafter as practicable the loss experience of the fund shall be determined, including the experience of each premium code classification.

4. The employer may qualify for participation in the experience refunds if, during the fiscal year preceding,

his incurred premium exceeded the amount reserved for his incurred losses provided:

(a) He is not in default of payment of premium. Premium shall include all normal premiums on payrolls, audit assessments and additional advance deposit premium.

Audit premium and advance deposit premium billed at least 30 days prior to the date of distribution shall be considered as current premiums due and must be paid in full before the distribution date.

(b) He is not in default in reporting payrolls.

(c) The gross annual premiums must be in excess of $40.00 before an account shall be eligible for an experience refund.

(d) No refund shall be made for less than the amount of $1.00.

(e) Employers having branch establishments shall be treated as several accounts. Allocation to the individual branch or division will be made by the Division of Workmen's Compensation when computing refunds.

*5. The date of distribution of experience refunds shall be thirty days after the end of the third calendar quarter or as soon thereafter as practical.

*X. MINIMUM PREMIUM.

not applicable

*Xa. MINIMUM CHARGES.

The minimum charge is the lowest amount which can be charged for one enrollment and shall be the sum of $25.00.

*Xb. MINIMUM INITIAL DEPOSIT PREMIUM.

The minimum initial deposit premium is the lowest amount which can be accepted as an initial deposit premium and shall be $25.00.

XI. INITIAL DEPOSIT PREMIUMS.

1. The initial deposit premium is that amount required as a cash security for each risk and is subject to periodic

adjustment at the discretion of the Division of Workmen's Compensation. The initial deposit premium shall be no less than the following:

Quarterly basis — 50% of the annual premium

Semi-annual basis — 75% of the annual premium

Annual basis — 100% of the annual premium

2. Initial deposit premiums shall be retained by the Division of Workmen's Compensation until cancellation of the enrollment and then credited to the final premium adjustment except that when cancellation of enrollment is made for failure to submit forms or payroll reports or to pay premiums, the initial deposit premium shall be retained.

3. The Division of Workmen's Compensation will not consider an election to be effective under Plan III until the date the initial deposit premium is received or a date mutually agreed upon in writing through definite arrangements between the Division of Workmen's Compensation and the firm.

4. Not applicable.

XII. CANCELLATIONS.

1. **By Insured Employer.** If the employer retires or withdraws from business, he may cancel his policy and enrollment by notifying the Division of Workmen's Compensation in writing, showing the last date upon which his employees worked, and the date business ceased. Refund of deposit shall be made after application thereof of unpaid premiums. If the employer desires to cancel his Policy and enrollment under Plan III to file an election to come under one or the other Plans of the Act, the employer shall give at least thirty (30) days written notice to the Division of Workmen's Compensation of his intent.

2. **By the Division of Workmen's Compensation.** Cancellation of enrollment and the policy shall be accomplished upon the grounds specified in the Act in the manner prescribed therein.

XIII. POLICIES.

1. **The Policy Period.** Policies issued by the Division of Workmen's Compensation insuring employers under the Industrial Insurance and Occupational Disease Funds shall remain in force and effect during the existence

of the insured employer, or until canceled pursuant to the provisions of Section XII of this Manual.

2. **Underwriting Basis.** Under no circumstances shall enrollment and policy be issued to cover only a part of the employer's operations and employees, leaving another part uninsured. The entire operations of any one employer at all locations shall be covered by a single policy, and shall be written upon the basis of the entire payroll for the operations of the employer which are subject to the Workmen's Compensation Act.

3. **Description of Operations.** If the operations to be insured are not covered by one or more classifications, the exact operations shall be stated on the Employer's Election Form and the Division of Workmen's Compensation will assign Manual Classifications and Code Numbers to govern the operations. In such cases, the limitations and conditions in respect to the assigned classifications shall apply.

The language of any capitalized heading preceding two or more indented classifications shall be considered and expressed in the policy as a part of each such classification unless such heading is duplicated in the phraseology of the classification.

4. **Estimated Payrolls.** Estimated payrolls shall approximate the actual or estimated expenditures as shown by previous records, or by inspection, and shall in all respects be subject to approval as to their sufficiency by the Division of Workmen's Compensation.

4a. Not applicable.

5. **Division of Single Employees Payroll.** The payroll of any one employee shall not be divided between two or more classifications. The entire payroll of each employee shall be assigned to the highest rated classification representing any part of his work.

This rule shall not apply in the case of construction or erection work where the rules of this Manual permit the division of payroll provided the original records of the employer disclose the proper allocation of the individual employee's time.

*6. **Executive Officers.** The Executive Officers of a corporation are the President, any Vice-President, Secretary, Treasurer and other Executive Officers elected or appointed in accordance with the charter and by-laws of such corporation.

* The actual earnings of all Executive Officers covered by the policy shall be included in the statement of pay-

roll and premium charged thereon, subject to a maximum individual payroll of $10,800.00 per year and to a minimum individual payroll of $6,000.00 per year.

The entire payroll so developed of each Executive Officer shall be assigned without division to the classification which is applicable to the actual operations in which such Executive Officer is primarily engaged; provided, however, the entire payroll so developed of each Executive Officer who regularly and frequently performs such duties as are ordinarily undertaken by a superintendent, foreman or workman, shall be assigned without division of the Governing classification, except in the case of construction or erection work where the rules of this Manual permit division of payroll and provided the original records of the employer directly disclose the proper allocation of the Executive Officer's time.

*7. **If the employer is a partnership, or sole proprietorship,** such employer may elect to include as an "employee" within the provisions of this act, any member of such partnership, or the owner of the sole proprietorship, devoting full time to the partnership or prioprietorship business. In the event of such election, the employer must serve upon the employer's insurance carrier and the Department of Labor and Industry, Division of Workmen's Compensation, written notice naming the partners and/or proprietors to be covered, and no partner or sole proprietor shall be deemed an employee within this act until such notice has been given. For premium rate making the insurance carrier shall assume salary or wage of such electing "employee" to be nine hundred dollars (900) per month.

8. **Sub-Contractors.** Where any insured employer procures work to be done wholly or in part for him by a contractor other than an independent contractor, and the work so procured to be done is a part or process in the trade or business of such employer, all the remuneration of said contractor and his employees shall be reported on the payrolls of the insured employer, unless such contractor shall have otherwise insured his employees under the Acts.

8a. **Independent Contractors.** Independent contractors must meet the following qualifications:

(1) Contract between employer and independent contractor must be in writing.

(2) Contract must clearly show a relation of independent contractor in which the employer retains no control or power of direction, either implied or in fact, over the manner in which the work is done or over the contractor's payroll, his employees or his equipment.

(3) Contract requires independent contractor to assume all obligations to insure his employees, if any, pay unemployment tax, deduct withholding tax, etc.

(4) Independent contractor agrees to make his own arrangements for personal accident insurance. If an independent contractor is reported on the employer's payroll to gain the benefit of workmen's compensation, he will be considered an employee, and no deduction from his earnings to pay workmen's compensation premium will be permitted.

9. **Employee Status.** Services performed by an individual for remuneration of any kind shall be deemed to be employment subject to this Act unless and until it is shown to the satisfaction of the Division of Workmen's Compensation that:

(1) Such individual has been and will continue to be free from control or direction over the per formance of such services, both under his contract and in fact; and

(2) Such service is either outside the usual course of the business for which such service is performed, or that such service is performed outside of all places of business of the enterprise for which such service is performed; and

(3) Such individual is customarily engaged in an independently established trade, occupation, profession or business.

—A—

Abrasive Paper or Cloth Preparation 1860
Paper or cloth mfg. to be separately rated.

Abrasive Wheel Mfg.—including drivers 1748
Ore crushing or the mfg. of artificial abrasives to be separately rated.

Acetylene Gas Mfg.—including drivers 4635
This classification includes tank charging.

Acid Mfg.—sulphuric, hydrochloric or nitric 4536

Adding, Computing, Recording or Office Machine Mfg. N. O. C. 3574

Advertising Companies—outdoor—including drivers 9549
This classification is applicable to risks selling space for advertising purposes and includes shop operations, the erection, painting, repair, maintenance or removal of signs; sign painting or lettering in or upon buildings or structures. Bill posting to be separately rated.

***Agricultural Machinery Mfg.** 3507

Aircraft Engine Mfg. 3826

Aircraft Flight and Ground Operations:

Aircraft Operation—scheduled airlines:

All members of flying crew 7405

All other employees including drivers 7403
The above classifications are applicable to air carriers having a certificate of public convenience and necessity issued by the Civil Aeronautics Board and operating over a certificated route pursuant to published flight schedules. Ticket sellers and information clerks to be separately rated as 8810 "Clerical".

Aircraft Operation—irregular or non-scheduled airlines:

All members of flying crew 7431

All other employees including drivers 7423

Aircraft Operation—dusting or spraying, seeding, herding or scintillometer surveying:

All members of flying crew..... 7420

All other employees including drivers..... 7423

Aircraft Operation—public exhibition involving stunt flying, racing or parachute jumping:

* **All members of flying crew..... 7420**

All other employees including drivers..... 7423

Aircraft operation — patrol, photography other than mapping or survey work:

All members of flying crew..... 7418

All other employees including drivers..... 7423

As respects aerial photography other than mapping or survey work, the payroll of the ground laboratory employees shall be assigned to 4361 "Photographers —all employees."

Aircraft Operation — flight testing of aircraft by the manufacturer—all members of flying crew 7430

Aircraft Operation — transportation of personnel in conduct of employer's business — all members of flying crew..... 7421

Commercial aircraft operation to be separately rated.

Aircraft Operation — sales or service agencies; taxi or sightseeing student instruction:

All members of flying crew..... 7422

All other employees including drivers..... 7423

Aircraft Operation N.O.C.

All members of flying crews..... 7422

All other employees including drivers..... 7423

As respects aerial photography — mapping or survey work — the payroll of the ground laboratory employees shall be assigned to 4361 "Photographers — all employees." Ticket sellers and information clerks to be separately rated as 8810 "Clerical".

Aircraft Operation—helicopters:

All members of flying crews **7425**

All other employees including drivers **7423**
All operation of helicopters licensed under approved type certificate shall be assigned to this classification except that helicopter operations qualifying for the application of 7405 "Aircraft Operation—Scheduled Airlines" or 7421 "Aircraft Operation —transportation of personnel in conduct of employer's business" shall be assigned to those classifications.

Airport Operators—all employees including drivers **7423**
Ticket sellers or information clerks to be separately rated as 8810 "Clerical"; members of flying crew to be separately rated under the appropriate aircraft operations classification.

Airplane Mfg. **3830**

Alcohol Mfg.—grain—all operations **2130**

Alcohol Mfg.—wood—including drivers **1472**

Aluminum Ware Mfg.—from sheet aluminum **3227**
Rolling mill or smelting to be separately rated.

Amusement Device Operators—traveling—
See "Carnivals"

Amusement Parks or Exhibitions—not traveling:

Operation by owner or lessee including drivers. **9016**
This classification includes musicians and box office employees. Operation or maintenance of amusement devices to be separately rated.

Operation and maintenance of amusement devices N. O. C. including ticket sellers or collectors connected therewith, drivers **9180**
This classification applies to merry-go-rounds, swings, roller coasters and similar amusement devices not otherwise classified.

The foregoing two classifications shall not apply to amusements, exhibitions or other operations separately classified in this Manual (such as bath houses, billiard halls, boat liveries, bowling alleys, dance halls, garages, restaurants, retail stores, shooting galleries, skating rinks, theaters) whether operated by owner or lessee of the Exhibition or Amusement Park or through independent concession.

Analytical Chemists—N. P. D. **4511**
This classification includes laboratory and outside employees.

Arms Mfg. N. O. C. **3527**
Steel making, forging, shell mfg. or shell loading to be separately rated.

Arms Mfg.—small arms—.50 caliber or under **3200**
Cartridge mfg. or cartridge loading to be separately rated.

***Asbestos Goods Mfg.** **1852**
This classification includes spinning or weaving.

Asphalt or Tar Distilling or Refining—including drivers **4741**
This classification includes the mfg. of products obtained from the distilling or refining of tar or asphalt and the saturation of paper or felt with tar or asphalt. Felt or paper mfg. or coke burning to be separately rated. This classification is not applicable to chemical works or manufacturers of dyes or products used as explosives.

Asphalt Works—including drivers **1463**
This classification includes grinding, pulverizing or mixing asphalt. Digging, mining or quarrying to be separately rated.

Assaying—N. P. D. **4511**
This classification includes laboratory and outside employees.

Asylums:

Professional employees including clerical **8833**

All other employees **9040**

Athletic Teams or Parks:
Players and umpires **9181**
This classification includes all players on salary list of insured, whether regularly playing or not.

Operation of premises or care of teams — all employees other than players and umpires including drivers **9182**

Atomic Energy:

1. **Atomic energy projects: all work, either construction or operation, performed for or under the direction of the Atomic Energy Commission or any government agency may be rated on an individual risk basis**.... **9984**
2. **Other radiation exposure: where operations involve research, manufacture, handling, transportation, use of or exposure to radioactive materials, and are not performed for or under the direction of the Atomic Energy Commission or any government agency** **9985**
Exception: Where the radiation hazard involved arises from a reactor or is equivalent to the radiation hazard of a reactor, the rating provisions of Paragraph 1 will apply.

Auctioneers—not livestock sales tables—including inside or outside salesmen, solicitors or appraisers **8090**

Auditors, Accountants or Factory Cost or Office systematizers—traveling **8803**

Auditors—Insurance Companies—traveling—engaged in auditing records of policyholders..... **8803**

Automatic Screw Machine Products Mfg.—N.P.D. **3145**

Automatic Sprinkler Head Mfg...... **3634**

Automatic Sprinkler Installation—including drivers **5188**

Automobile Accessories Service Stations and Auto Laundries—including drivers **8387**
This classification is not available for division of payroll with 8391 "Automobile Garages, Sales or Service Agencies" or 8392 "Automobile Storage Garages."

Automobile Accessories Stores—Retail—N. O. C.
See "Stores"

Automobile Body, Bus Body, Truck Body or Trailer Body Mfg.:

Automobile Body Mfg.—die pressed steel **3822**
This classification is not available for division of payroll with 3808 "Automobile Mfg." or 3864 "Carriage or Wagon Mfg."

Automobile Body Mfg.—riveted or welded **3823**
This classification is not available for division of payroll with 3808 "Automobile Mfg." or 3864 "Carriage or Wagon Mfg."

Automobile Body Mfg. N. O. C. **3824**
This classification is not available for division of payroll with 3808 "Automobile Mfg. of 3864 "Carriage or Wagon Mfg."

Painting **9505**

Upholstering **9522**

Automobile Body Repairing — metal — including upholstering and painting **8393**
This classification is not available for division of payroll with 3822, 3823 and 3824 "Automobile Body Mfg." 3808 "Automobile Mfg." 3864 "Carriage or Wagon Mfg." or 8391 "Automobile Garage or Repair Shops."

Automobile Bus, Livery or Taxicab Companies: All employees other than garage employees—

including drivers **7382**

Garage employees **8385**

Automobile Dismantling — including salvage or junking of parts, store operations, drivers **3821**

Automobile Engine Mfg. **3827**

Automobile Lamp Mfg.—N. P. D. **3223**

***Automobile Mfg. or assembling** **3808**

Automobile Radiator Mfg.—N. P. D. **3807**

Automobile Garage Sales or Service Agencies:

All employees other than automobile salesmen—including parts department employees, drivers **8391**

Automobile Salesmen **8748**

The use of this classification is subject to the provisions of the Manual Rules for Standard Exceptions, except as respects delivery of automobiles.

Automobile Storage Garages or Parking Stations —including drivers **8392**

Automobile Wheel Mfg.—metal—not cast **3803**

Automotive Lighting, Ignition or Starting Apparatus Mfg. N. O. C. **3648**

Awning, Tent or Canvas Goods Erection, Removal or Repair — away from shop — including drivers **9539**

Awning or Tent Mfg.—shop only **2576**

This classification is not applicable to the installation, removal or repair of awnings, tents or other canvas products away from the shop. Such operations shall be classified as 9539 "Awning, Tent or Canvas Goods Erection." Unless payroll records are accurately maintained showing the amount of payroll expended for shop work, the entire payroll shall be assigned to 9539 "Awning, Tent or Canvas Goods Erection."

—B—

Baby Carriage Mfg. 3865

Bag or Sack Mfg.—Cotton, burlap or gunny 2578
Bag renovating or repairing to be separately rated.

Bag Mfg.—paper only 4273
Paper mfg. to be separately rated.

Bag Mfg.—traveling bags or hand luggage 2683

Bag Renovating—burlap, sacking or cotton—including sewing 2575

Bakeries—including salesmen, route supervisors, drivers 2003

Baking Powder Mfg. 6504
Can mfg. to be separately rated. This classification is not applicable to the mfg of ingredients.

Ball or Roller Bearing Mfg.—N. P. D. 3638

Barber Shops or Beauty Parlors 9586

Barrel Assembling 2747
Stock mfg. to be separately rated.

Barrel Stock Mfg.—heads, hoops or staves 2741
Barrel Assembling to be separately rated.

Bath Houses—beach 9015

Baths N. O. C.—including clerical 9053

Battery Mfg.—dry 3642

Battery Mfg.—storage 3647

Bean Sorting or Handling 8102

Bed Spring or Wire Mattress Mfg. 3300

Bedstead Mfg. or Assembling—metal 3076

Beer Gardens, Bars, Lounges or Taverns—including musicians, entertainers, clerical—N. P. D. 9079

Beer or Ale Dealers—wholesale—including drivers 7390
N. P. D. "Breweries" 2121.

Bell Installation—tower bells—including drivers 9530

Bicycle Mfg. or Assembling 3865

Bill Posting—including drivers 9545
Erection or repair of signs to be separately rated.

Billiard Halls—no bowling alleys—N. P. D. 9089

Billiard Table Mfg.—including installation 2883

Blacksmithing—N. P. D. 3111

Blast Furnace Operation—including drivers 1421
This classification includes maintenance and repair of furnaces or operations incidental to storage or handling of materials or product. Mining, slag excavation, quarrying, coke mfg. or the erection of furnaces to be separately rated.

Boat or Ship Building:

Boat Building or Repairing—boats not exceeding 150 feet in length overall, including drivers 6824
This classification is applicable to the construction or repairing of wood, metal, fiberglass or plastic yachts, motor boats, sailboats or rowboats not exceeding 150 feet in length overall, including shop and yard work.

Boat Building—submarine testing 6841

Boat Building—wood—N. O. C.—including drivers 6801
This classification includes shop and yard work.

Ship Building — battleships, cruisers, aircraft carriers, destroyers or submarines, including drivers 6845
See footnotes immediately after Codes 6843 following.

Ship Building—iron or steel—N. O. C.—including drivers 6843
The two foregoing classifications include fabrication or assembling of ship plates or frames, all yard operations and shops directly connected with the construction of hull. Subject to the rules for division of payroll the following classifications and no others are available for use in connection with the foregoing classifications 6845, 6843;

Boilermaking **3620**

Foundries—non-ferrous metals—N. O. C. **3085**

Foundries—iron—N. O. C. **3081**

Machine shops (other than maintenance machine shop) **3632**

Boats, Sales and Service Agencies:
All employees other than boat salesmen—including parts department employees, drivers **8391**

Boat Salesmen **8748**
The use of this classification is subject to the provisions of the Manual Rates for Standard Exceptions, except as respects delivery of boats.

Boiler Inspecting **8731**

Boiler Installation or Repair—steam—including construction or repair of foundations **3726**

***Boilermaking** **3620**

Boiler Scaling—N. P. D. **3726**

Bolt or Nut Mfg. **3132**
Steel making or rolling mill to be separately rated.

Bone or Ivory Goods Mfg. — See "Rubber, Plastics and Bone Products".

Bookbinding **4307**

Boot Blacking—See 'Shoe Repairing".

Boot or Shoe Mfg.—N. O. C. **2660**

Boot or Shoe Pattern Mfg.—N. P. D. **4282**

Bottle Dealers — second hand — no collecting or handling of scrap iron or steel—including drivers—N. P. D. **8264**

Bottling — no carbonated liquids or spirituous liquors — including route supervisors, drivers — N. P. D. **2156**
This classification includes sign erection or repair.

Bottling N. O. C.—including route supervisors, drivers 2157
This classification includes sign erection or repair.

Bowling Alleys—Automatic 9092
This classification includes bowling alleys with or without billiard halls and applies only to those establishments having automatic pinspotters for all alleys.

Bowling Alleys N. O. C. 9090
This classification includes bowling alleys with or without billiard halls.

Box Mfg.—cigar—wood 2766

Box Mfg.—folding paper boxes—N. O. C. 4243
Paper or paper board mfg. to be separately rated.

Box Mfg.—set-up paper boxes 4240
Paper or paper board mfg. to be separately rated.

Box or Box Shooks Mfg. 2759

Braid or Fringe Mfg. 2380

Brass or Copper Goods Mfg. 3315

Breakfast Food Mfg. 2016
This classification is applicable to the mfg. of prepared foods only, and is not available to concerns engaged in cereal milling exclusively.

Breweries—including distributing stations, drivers 2121

Brick or Clay Products Mfg. N. O. C.—including drivers 4021
This classification includes construction or reconstruction of sheds or kilns; clay, shale or sand digging; the mfg. of common, face, pressed or repressed building or paving brick; sand-lime bricks; structural, fireproofing, drainage and roofing tiles; wall copings; glazed or unglazed sewer or drain pipes or conduits; or similar products. Underground mining or quarrying to be separately rated.

*__Brick Mfg.—fire or enameled__—See "Refractory"

Bridge or Vehicular Tunnel Operation—including all employees on approaches, drivers. Structural alterations or repairs, or the painting of bridge structure to be separately rated... 9019

Brush or Broom Mfg.—sawing, moulding or turning of backs or handles only—no assembling.... 2841

Brush or Broom Mfg.—assembling only—no sawing, moulding or turning of backs and handles.. 2835

Brush or Broom Mfg.—including assembling and sawing, moulding or turning of backs and handles 2836

Building Material Yards—dealers in second hand materials — including local managers, drivers. Wrecking or salvaging operations to be separately rated 8204

Building Material Dealers—no second hand materials—including local managers, drivers..... 8232

Building or Roofing Paper or Felt Preparation.... 4283

This classification is not applicable to asphalt or tar distillation or refining plants which include the saturating of paper or felt as a part of their operations. Paper or felt mfg. to be separately rated.

Building Raising or Moving—including incidental shoring, removing or rebuilding of walls, foundations, columns or piers, drivers..... 5703

Buildings—Dwellings—not more than one story used for commercial purposes—operation by owner or lessee 9023

This classification applies where each separate building provides dwelling occupancy for not more than four tenants including a resident janitor, or where each separate building is serviced by only one janitor who does not live on the premises and provides dwelling occupancy for not more than twelve tenants. Window cleaning, maintenance or other repair work performed by permanent or temporary employees engaged primarily in such operations to be separately rated.

Building—operation by contractors **9014**
Window cleaning above second story or over 25 feet above ground, painting, maintenance or repair at any location where such contractor does not also perform janitorial services to be separately rated.

Buildings N. O. C.—operation by owner or lessee **9015**
Maintenance or repair work at any location where such owner or lessee does not also perform janitorial services, operation or maintenance of amusement devices to be separately rated. This classification is not applicable to an owner or lessee of a building who occupies the major portion of the premises for mfg. or mercantile purposes.

*Butchering—See "Slaughtering"

Butter or Cheese Mfg.—including salesmen, route supervisors, drivers **2070**

Butter Substitutes Mfg. **4717**
This classification is not available for division of payroll with 2089 "Packing Houses."

Button Mfg.—See "Rubber, Plastics and Bone Products"

Button or Fastener Mfg.—metal **3131**

—C—

Cabinet Works—with power driven machinery.... 2812

Cabinet Works — no power driver woodworking machinery—N. P. D. 2881

Cable Installation in Conduits or Subways — including drivers. Conduit construction to be separately rated 7536

Cable Mfg.—insulated electrical cable 4470
Wire drawing to be separately rated.

Cable Mfg. or Wire Drawing—not iron or steel.... 1924

Cable or Wire Rope Mfg.—iron or steel—no wire drawing 3240
Mfg. of insulated electrical cable to be separately rated.

Caisson Work — pneumatic — all operations to completion — including all employees working under air pressure and all others engaged in or upon the caisson or the apparatus connected therewith, pile driving, excavation, masonry, concrete work 6257

Caisson Work—not pneumatic—all operations to completion—including pile driving, excavation, masonry or concrete work up to completion of substructure only 6252

Calcium Carbide Mfg.—including drivers.... 1438

Camp Operation — recreational or educational — including clerical 9015

Camp Operations—tourist—See "Motels"

Can Mfg. 3220

Candle Mfg.—N. P. D. 4710

Canneries N. O. C. 2111
Can mfg. to be separately rated.

Canning or Bottling of Carbonated Beverages—See "Carbonated Beverage Mfg."

Canvas Goods Mfg. N. O. C.—shop only 2576
This classification is not applicable to the installation, removal or repair of awnings, tents or other canvas products away from the shop. Such operations shall be classified as 9539 "Awning, Tent or Canvas Goods Erection." Unless payroll records are accurately maintained showing the amount of payroll expended for shop work, the entire payroll shall be assigned to 9539 "Awning, Tent or Canvas Goods Erection."

Car Mfg.—railroad—including drivers 3881

Car Wheel Mfg.—railroad—including drivers 3883

Carbon Paper or Typewriter Ribbon Mfg. 2383
Paper mfg. to be separately rated.

Carbonated Beverage Mfg. N. O. C. — including route supervisors, drivers 2157
This classification includes sign erection or repair.

Carbonic Acid Gas Mfg.—including drivers 4635
This classification includes tank charging.

Carburetor Mfg. 3581

Carnivals, Circuses or Amusement Device Operators—traveling—all employees including drivers 9186

Carpentry in the construction of detached private residences for occupancy by one or two families and private garages in connection therewith 5645

Carpentry in the construction of dwellings not exceeding three stories in height and private garages in connection therewith, carpentry in the construction of detached private residences for occupancy by one or two families to be separately rated 5651
This classification is applicable only to buildings designed primarily for dwelling occupancy.

Carpentry — installation of cabinet work or interior trim 5437
This classification is not applicable to contractors engaged in any other carpentry operations at the same job or location.

Carpentry — installation of paraquet or finished wooden flooring **5437**
This classification is not applicable to contractors engaged in any other carpentry operations at the same job or location.

Carpentry—shop only—including drivers **2802**
This classification is not available for division of payroll with 2731 "Planing or Moulding Mills" or 2737 "Sash, Door or Assembled Millwork Mfg." Commercial lumber yard, building material dealers or fuel and material dealers to be separately rated. Where a risk deals in any lumber or building materials or in any fuel and materials in addition to performing carpentry shop operations, all yard operations including all drivers shall be rated in the appropriate yard classification.

Carpentry N. O. C. **5403**

Carpet, Rug or Upholstery Cleaning—See "Laundering and Dry Cleaning"

Carpet or Rug Mfg.—jute or hemp **2348**

Carpet or Rug Mfg. N. O. C. **2402**

Carriage or Wagon Mfg. or Assembling **3864**

Cartridge Case or Shell Case Mfg.—See "Explosives"

Cartridge Component Mfg.—See "Explosives"

Cash Register Mfg. **3574**

Caterers—including clerical **9079**

Cathedral or Art Glass Window Mfg. **4133**
This classification includes glass mfg.

Cattle Dealers—not operating farms or ranches—including salesmen, drivers **8288**

Celluloid Goods Mfg.—See "Rubber, Plastics and Bone Products"

Cement Mfg. **1701**
Excavation or digging, dredging, mining or quarrying to be separately rated.

Cemetery Operations—including drivers **9220**

Chain Mfg.—forged chains 3110

Charcoal Mfg.—including distillation, drivers 1472

Charitable or Religious Organizations — welfare —all operations including stores, drivers 8837

This classification includes collecting conditioning and resale of used donated articles of the household type.

Chauffeurs—See "Drivers"

Chewing Gum Mfg. 2045

Chimney Construction—stone, brick or concrete —including foundations 5000

Chocolate or Cocoa Mfg.—from cocoa beans 2042

Churches:

Clergy, professional assistants, organists, choir members or clerical 8840

All other employees 9101

Cigar Mfg. 2177

Cigarette Mfg. 2172

Circuses—traveling—See "Carnivals"

Claim Adjusters or Special Agents—insurance companies 8742

Clay or Shale Digging—no canal, sewer or cellar excavation or underground mining—including construction, repair and maintenance of all buildings, structures or equipment, the installation of machinery, drivers 4000

Clay Products Mfg. N. O. C.—including drivers .. 4021

This classification includes construction or reconstruction of sheds or kilns; clay, shale or sand digging; the mfg. of common, face, pressed or repressed building or paving bricks; sandlime bricks; structural, fireproofing, drainage and roofing tiles; wall copings; glazed or unglazed sewer or drain pipes or conduits; or similar products. Underground mining or quarrying to be separately rated.

Cleaning or Dyeing—See "Laundering and Dry Cleaning"

***Cleaning or Renovating Outside Surfaces of Buildings—including drivers** **5469**

Where the cleaning of buildings is restricted to heights not exceeding three stories, such operations shall be assigned to 5213-2 "Guniting—all operations" provided that there is no scaffolding or staging used in such cleaning operation and that the cleaning process does not consist of sand-blasting.

***Clerical Office Employees N. O. C.** **8810**

Clerical Office Employees are defined as those employees whose duties are confined to keeping the books or records of the assured, performing duties as office draughtsmen, conducting correspondence, or who are engaged wholly in office work where such books or records are kept or where such correspondence is conducted, having no other duty of any nature in or about the employer's premises. If any clerical office employee is exposed to any operative hazard of the business, his entire payroll shall be assigned to the highest rated classification of work to which he is exposed.

The classification shall be applied only to persons as herein described who are employed exclusively in separate buildings or on separate floors of buildings or in departments on such floors which are separated from all other work places of the employer by structural partitions and within which no work is performed other than clerical office duties as defined in this paragraph.

Clipping Dealers — textile fabrics — new goods only—not rag or paper stock dealers—including drivers **8103**

Clock Mfg. **3382**

Cloth Printing—N. P. D. **2417**

Clothing Mfg. **2501**

Clubs — country, golf, fishing or yachting — including clerical **9060**

Clubs N. O. C.—including clerical **9061**

Clubs—riding—including drivers **7207**

Clubs—Shooting **9180**

Coal Billet or Briquette Mfg.—including drivers 1463
Mfg. of by-products to be separately rated.

Coal Dock Operation — by means of mechanical apparatus including stevedoring 7313
This classification is not applicable to contract stevedores or to "Coal Merchants" operating yards.

Coal Merchants—including local managers, drivers 8233

Coal Mining — surface auger mining — including drivers 1009
This classification includes stripping or other preliminary work; construction, repair or maintenance of all buildings, structures or equipment; installation of machinery.

Coal Mining—surface—no shafts, slopes, tunnels or drifts—including drivers 1005
This classification includes stripping or other preliminary work; construction, repair or maintenance of all buildings, structures or equipment; installation of machinery.

Coal Mining—underground—including drivers 1016
No payroll divisions with 1009 "Coal Mining —Surface Auger Mining" or 1005 "Coal Mining—Surface".

Coffee Cleaning, roasting or grinding 6504

Coffee, Tea or Grocery Dealers—retail—including salesmen, drivers 8753
This classification is applicable to house-to-house sale of coffee, tea or groceries and includes incidental stores or warehouses.

Coffer-Dam Work — not pneumatic — all operations to completion—including pile driving, excavation, masonry or concrete work up to completion of sub-structure only 6252

Coffin or Casket Mfg. or Assembling—wood 2804
This classification includes the mfg. of metal fittings.

Coffin or Casket Mfg. or Assembling—metal 3076

Coffin or Casket Upholstering and Burial Garment Mfg. 9522

Coke Mfg.—beehive—including drivers **1470**

Coke Mfg.—by-product ovens—including drivers **1470**

Cold Storage Locker Operation—frozen foods, including drivers **8031**
This classification includes incidental preparation of meats and produce. Slaughtering to be separately rated.

Collar Mfg. **2501**

***Colleges or Schools:**

Professional employees, teachers or clerical **8868**

All other employees including drivers **9101**

Color Grinding, Blending or Testing — dry — no handling of flammable, poisonous, caustic, corrosive or oxidizing materials—N. P. D. **5954**
This classification is not applicable to the mfg. of ingredients.

Commissary Work **9078**
This classification applies only in connection with construction, erection, lumbering or mining operations and includes cooks, waiters and all other employees engaged in furnishing board or lodging.

Composition Goods Mfg.—See "Rubber, Plastics & Bone Products".

Concrete Construction:
All operations including making and erecting forms, placing re-inforcing steel, pouring concrete and stripping forms, whether done by concrete contractors or by specialist contractors, shall be assigned to the appropriate concrete construction classification.

Concrete—ready mix dealers **8227**

1. Trucks operated to supply construction work by the assured either carrying premixed concrete or mixing the ingredients during transit.

   (a) Drivers or chauffeurs — Assign 7380 unless in connection with work covered by a classification which includes Drivers or Chauffeurs or in the case of "street or road construction."

(b) Employees at a yard engaged in mixing the concrete prior to transit or loading trucks with ingredients to be mixed during transit assign 8227-1.

2. Trucks operating to supply Construction work undertaken by independent contractors either carrying pre-mixed concrete or mixing the ingredients during transit.
   (a) Materials owned by the assured while in transit or in other words, where the assured's contract involves payment for materials, mixing and trucking;—all operations incidental to the premixing of the concrete or the loading of ingredients into trucks which will mix during transit and trucking to location—Assign 8232-2.
   (b) Materials not owned by assured either in storage or while in transit—where assured's contract involves only trucking of pre-mixed ingredients or trucking including the concurrent mixing in transit; all operations incident to loading of trucks and delivery of concrete —Assign 7219-2.

Concrete Construction in connection with Bridges or Culverts—all types—where clearance is more than 10 feet at any point or entire distance between terminal abutments exceeds 20 feet — including making, setting up or taking down forms, scaffolds, false work or concrete distributing apparatus. Excavations, pile driving, all work in tunnels, subways, caissons, or coffer dams to be separately rated 5222

This classification includes the mfg. of concrete piles at the job location and the pouring of concrete into hollow steel piles.

Concrete Construction N. O. C. — including foundations, or the making, setting up or taking down forms, scaffolds, false work or concrete distributing apparatus — N. P. D. with 5222 "Concrete Construction in Connection with Bridges or Culverts" or 5506 or 5507 "Street or Road Construction." Excavation, pile driving, all work in sewers, tunnels, subways, caissons or coffer-dams to be separately rated 5213

Concrete or cement distributing towers—installation, repair or removal—including drivers **9529**

This classification is not applicable to contractors who erect, repair or remove concrete or cement distributing towers as an incidental part of their construction work. When so performed such operations shall be included in the classification with which the work is associated.

Concrete or Cement Work—floors, driveways, yards or sidewalks including drivers—N.P.D. with 5215 "Concrete Work — not monolithic concrete building construction" or 5222 "Concrete Construction in Connection with Bridges or Culverts." Self-bearing floors, airport runways, warming aprons, street or road construction to be separately rated. **5221**

Concrete Products Mfg. — shop or yard work only including drivers **4034**

This classification includes the mfg. of concrete blocks, bricks, poles, piles, beams, sewer pipes, tile, or similar products, and may be applied only when the operations described are conducted as a commercial enterprise at a permanent location. It is not available for payroll division when the work is done at the place where construction operations are carried on or for any plant established or operated in connection with construction work.

Concrete Work—not monolithic concrete building construction—incidental to the construction of private residences for occupancy by one or two families and private garages in connection therewith **5215**

This classification is applicable only to buildings designed primarily for dwelling occupancy.

Conduit Construction — for cables or wires — including drivers **6325**

Confectioners' Machinery Mfg. **3559**

Confectionery Mfg. **2041**

Chocolate mfg. to be separately rated.

Contractors—construction or erection—executive supervisors exercising supervision through superintendents and foremen — no direct supervision 5606

Superintendents or foremen in charge of construction or erection work, watchmen, timekeepers or cleaners shall be assigned to the governing classification.

Contractors' Machinery Dealers—store or yard—including drivers 8107

Operations away from premises, other than demonstration or repair, to be separately rated.

Contractor's Permanent Yards — maintenance or storage of equipment or material. Mill operations or fabrication to be separately rated 8227

This classification is applicable only to a permanent yard maintained by the contractor for the storage of material or the storage and maintenance of equipment. It is not available for division of payroll when located at the site of construction operations, and may be used only upon specific assignment by the Division of Workmen's Compensation.

Convalescent or Nursing Homes — all employees including clerical 8829

Cooperage Assembling 2747

Stock Mfg. to be separately rated.

Cooperage Stock Mfg.—heads, hoops or staves 2741

Cooperage assembling to be separately rated.

Coppersmithing—shop 3075

Cord or Twine Mfg.—cotton 2351

Cordage, Rope or Twine Mfg. N. O. C. 2352

Corn Products Mfg. 4703

Corrugated or Fibre Board Container Mfg. 4244

This classification includes corrugating or laminating of paper. Paper or paper board mfg. to be separately rated.

Cotton Batting, Wadding or Waste Mfg. 2211

County Employees N. O. C.—See "Municipal"

Cracker Mfg. **2001**

Crayon, Pencil or Penholder Mfg. **2942**

Creameries—including salesmen, route supervisors, drivers **2070**

This classification includes the mfg. of butter or cheese. Ice cream mfg. to be separately rated.

Crematory Operations—including drivers **9620**

Creosote Mfg.—from wood tar—including drivers **1472**

Cutlery Mfg. N. O. C. **3122**

—D—

Dam or Lock Construction:
Concrete construction in connection with dams or locks — all types — including foundations, or the making, setting up or taking down forms, scaffolds, false work, or concrete distributing apparatus, including drivers. Excavation, pile driving, shaft sinking, tunneling, caisson or coffer-dam work to be separately rated **6017**
With respect to non-pneumatic caisson or non-pneumatic coffer-dam operations, the appropriate Caisson or Coffer-Dam classification shall apply only to the construction, maintenance or removal of the caisson or coffer-dam.

***Earth moving or placing in connection with dams or locks—all types—including excavation, borrowing, filling, back-filling or grading, drivers. Mass rock excavation, pile driving, shaft sinking, tunneling, caisson or coffer-dam work to be separately rated.** **6018**
With respect to non-pneumatic caisson or non-pneumatic coffer-dam operations, the appropriate Caisson or Coffer-Dam Classification shall apply only to the construction, maintenance or removal of the caisson or coffer-dam.

Dance Halls—all operations **9080**

Decorating—Interior or Exterior—hanging flags or bunting for conventions or celebrations—including drivers **9539**

Dental Laboratories **4692**

Dentists—all employees including clerical **8833**
Employees engaged exclusively in the maintenance of premises used for insured's professional purposes only shall be assigned to 9040-2 "Hospitals: All Other Employees."

Detective or Patrol Agencies—including drivers .. **7720**

Detinning **3374**
This classification includes incidental mfg. of tin or tin compounds.

Dextrine Mfg. **4703**

Diamond Cutting or Polishing—N. P. D. 8013

Diaper Service—See "Laundering or Dry Cleaning"

Die Casting Mfg.—N. P. D. 1925

Dike or Revetment Construction — river work only — all operations to completion including drivers, pile driving to be separately rated 6005

Dismantling of Pre-Fabricated Dwellings—See "Wrecking"

Distillation—wood—including drivers 1472
This classification includes distillation of alcohol or mfg. of creosote or acetates.

Dog Shows:
Kennelmen 7201

Operation by owner or lessee including drivers 9016
This classification includes musicians and box office employees. Operation or maintenance of amusement devices to be separately rated.

Doll or Doll Parts Mfg. or Assembling 4489
Mfg. of glass, metal or cloth parts, cloth dolls, doll clothing or dressing of dolls to be separately rated.

Doll Clothing or Cloth Dolls or Cloth Parts Mfg. 2501
This classification includes dressing of dolls.

Door, Door Frame or Sash Mfg.—wood covered with sheet metal 3060

Door, Door Frame or Sash Erection—metal or metal covered 5102
*Not applicable to storm door or sash installation.

Dredging: N. O. C. 7333

Dress Form Mfg.—papier mache or plaster 4038

Dress Pattern Mfg.—paper—including clerical 4282
This classification includes designers, draughtsman, cutters. Magazine printing to be separately rated.

Dressmaking or Tailoring—custom exclusively—not mfg.—N. P. D. 2503

Drilling N. O. C.—including drivers—N. P. D. **6204**
This classification includes Water Well Drilling.

Drivers, Chauffeurs and Their Helpers, N. O. C.—commercial **7380**
Drivers, Chauffeurs and their Helpers are defined as those employees whose principal duties are performed upon or in connection with vehicles in such capacity, and shall also include incidental garage employees, stablemen or employees using bicycles in the service of the employer.
If vehicles, including drivers, chauffeurs and helpers, are employed under contract and if the owners of such vehicles has not insured his compensation obligation, and furnished evidence of such insurance, the actual payroll of the drivers, chauffeurs and helpers shall be included in the payroll of the insured employer at the proper rate for the operations in which they are engaged.

Drug, Medicine or Pharmaceutical Preparations Mfg.—including incidental mfg. of ingredients **4825**
This classification is not available for division of payroll with "Chemical Mfg.—N.O.C." or 4611 "Drug, Medicine or Pharmaceutical Preparations Mfg. — compounding." Mfg. of metal containers to be separately rated.

Drug, Medicine or Pharmaceutical Preparations Mfg.—compounding, blending or packing only —not mfg. ingredients..... **4611**
This classification is not available for division of payroll with "Chemical Mfg.—N.O.C." or 4825 "Drug, Medicine or Pharmaceutical Preparations Mfg. Mfg. of metal containers to be separately rated.

***Dude Ranches-Cattle Ranches-including drivers** **0006**

***Dude Ranches-not cattle ranches-including clerical, salesmen and drivers** **9052**

—E—

Earthenware or Tile Mfg. N. O. C. — including drivers **4021**

This classification includes construction or reconstruction of sheds or kilns; clay, shale or sand digging; the mfg. of common, face, pressed or repressed building or paving bricks, sand-lime bricks, structural, fireproofing, drainage and roofing tiles, wall copings, glazed or unglazed sewer or drain pipes or conduits, or similar products. Underground mining or quarrying to be separately rated.

Electric Light or Power Companies N. O. C.—all employees including salesmen, drivers..... **7539**

This classification includes store employees, meter readers. Construction of buildings, dams or reservoirs to be separately rated.

Electric Light or Power Cooperatives — Rural Electrification Administration projects only—all employees including salesmen, drivers..... **7540**

This classification includes store employees, meter readers. Construction of buildings, dams or reservoirs to be separately rated. Superintendents, easement solicitors and project coordinators from the time of project initiation to the energizing of any portion of the system shall be assigned to 8742 "Real Estate Agencies."

Electric Light or Power Line Construction — including drivers **7538**

This classification is not available for division of payroll with 7539 "Electric Light or Power Companies" or 7540 "Electric Light or Power Cooperatives — Rural Electrification Administration Projects."

Electric Light or Power Line Construction—Rural Electrification Projects only — including drivers **7529**

This classification is not available for division of payroll with 7540 "Electric Light or Power Cooperatives" or 7538 "Electric Light or Power Line Construction."

Electric or Gas Lighting Fixtures Mfg. **3180**
This classification is not available for division of payroll with 3643 "Electric Power or Transmission Equipment Mfg." or 3179 "Electrical Apparatus Mfg. N. O. C."

Electric Power or Transmission Equipment Mfg. .. **3643**
This classification contemplates the mfg. or repair of motors, generators, convertors, transformers, switchboards, circuit breakers, switches or switchboard apparatus or incidental equipment.

Electrical Apparatus Installation or Repair—including drivers. Erection of poles, stringing of wires, installation of service transformers on poles or on the outside of buildings, or the making of service connections to be separately rated **3724**
This classification is not available for division of payroll of employees of insured engaged in the installation or repair of electrical apparatus on the premises of the insured. Such payroll must be included in the governing classification.

Electrical Apparatus Mfg. N. O. C. — including electrical fixtures or appliances **3179**
This classification is not available for division of payroll with 3643 "Electric Power or Transmission Equipment Mfg."

Electrical Cord Set, Radio or Ignition Harness Assembling **3681**

***Electrical Wiring—within buildings including installation or repair of fixtures or appliances, drivers. Installation of electrical machinery or auxiliary apparatus to be separately rated** **5190**

Electroplating—N. P. D. **3372**

Electrotyping **4350**
This classification is not available for division, payroll with 4299 "Printing," 4299 "Lithographing" or 4304 "Newspaper Publishing."

Elevator Erection or Repair **5160**

Elevator Inspecting **8731**

Elevator or Escalator Mfg. **3042**

Embroidery Mfg. **2388**

Emery Works—crushing or grinding—including drivers **1747**
Digging, mining or quarrying to be separately rated.

Enamel or Agate Ware Mfg. **3224**

Enameled Iron Ware Mfg. **3091**

Engine Mfg.—aircraft **3826**

Engine Mfg.—automobile **3827**

Engine Mfg. N. O. C. **3612**
Foundry operations to be separately rated.

Engineers or Architects — consulting — not engaged in actual construction—N. P. D. **8601**

Engraving **4352**

Essential Oils Mfg.—including distillation **4628**

Excavation N. O. C.—including borrowing, filling or back-filling, drivers. Mass rock excavation, grading or excavation in connection with street or road construction, pile driving, shaft sinking, caisson or coffer-dam work to be separately rated **6217**

Exercise or Health Institutes—including clerical .. **9053**

Exhibitions—See "Amusement Parks"

Explosives or Ammunition Manufacturing:
Cartridge charging or loading — all operations involving the handling of explosives or mixing of fulminate—including drivers **4766**
Explosives or fulminate mfg. to be separately rated.

Fireworks Mfg.—including drivers **4761**
Exhibitions to be separately rated.

Express Companies—See "Truckmen"

Exterminators — including termite control, drivers. Carpentry repair, use of poisonous gases to be separately rated **9014**

Extract Mfg.—dyewood, licorice or tanning **4627**

Extract Mfg.—perfumery, medicinal or flavoring **4628**
This classification includes distillation of essential oils.

Eyelet Mfg. **3270**

—F—

Fabric Coating or Impregnating N. O. C.—See "Rubber, Plastics and Bone Products Mfg."

Farms—all employees other than inservants-including drivers 0006

Inservants rated as 9079—"Restaurants."

Farm Machinery Dealers — all operations — including demonstration, drivers 8116

Farm Machinery Operation—by contractors—including drivers 0050

Feather or Flower Mfg.—artificial 2534

Feather Pillow Mfg.—no mattress or box spring mfg. 2571

Federal War Housing Dismantling or Wrecking— See "Wrecking"

Feed Mfg. — preparation of cereal or compound feeds for livestock 2014

Felting Mfg. 2288

Fence Erection—not farm, including drivers 6400

Fertilizer Mfg.—not rendering or garbage works —including drivers 4583

This classification includes dry mixing plants. It is not available for division of payroll with 2089 "Packing Houses."

Fibre Goods Mfg. 4263

Fibre board mfg. to be separately rated.

Field Bonded Warehousing — no handling, moving or shipping of goods or merchandise at the field location—all employees including clerical at such location 8710

File Mfg. 3117

Film Exchanges — not located at motion picture studios—including clerical 4362

This classification includes projecting rooms.

Fire Patrol or Protective Corps—not salvage operations—including drivers 7704

Firemen—including drivers **7704**

When part-time or volunteer firemen are employed, the actual remuneration of all such men shall be included with the payroll of regular firemen in computing the premium. In no case, however, shall the remuneration of any such firemen be taken at less than $300 per annum. (For incorporated
* towns and cities) For Volunteer Firemen under unincorporated subdivisions, call or write the Division of Workmen's Compensation.

Fireproof Equipment Mfg. **3076**

This classification includes metal furniture, filing equipment and incidental woodworking. It is not applicable to the mfg. of fireproof doors or shutters which are wood covered with metal or to structural or reinforcing materials.

Fireworks Exhibition—including drivers **9088**

Fireworks Mfg.—including drivers: See "Explosives"

Exhibitions to be separately rated.

Fish Curing—shore or dock work only **2101**

Fishing Rod and Tackle Mfg. **4902**

Flax Spinning and Weaving **2348**

Flint or Spar Grinding—including drivers **1741**

Digging, mining or quarrying to be separately rated.

Florists — cultivating or gardening — including drivers **0035**

Flower or Feather Mfg.—artificial **2534**

Food Sundries Mfg. N. O. C.—no cereal milling **6504**

This classification includes cleaning, grinding, sorting or mixing of coffee, sugars, confections, pastry flours, spices or nuts.

Forging Work—drop or machine **3110**

This classification includes trimming. The machining or forgings or die making operations shall be assigned to 3632 "Machine Shops."

Foundries—non-ferrous metals—N. O. C. **3085**

Foundries—iron—N. O. C. **3081**

Foundries—malleable iron **3081**

Foundries—steel castings **3082**

Fountain Pen Mfg.—See "Rubber, Plastics and Bone Products"

Freight Handlers N. O. C. **7360**
This classification applies to packing, handling or shipping merchandise on docks or railroad platforms including freight checkers. Drivers to be separately rated as 7219 "Truckmen."

Freight Handlers—packing, handling or shipping explosives or ammunition under contract **7362**
This classification includes freight checkers. Drivers to be separately rated as 7250 "Truckmen—hauling of explosives or ammunition."

Fruit Evaporating or Preserving—not canneries —no mfg. of fruit juices **2112**
This classification includes jam, jelly or cooked fruit syrup mfg. Can mfg. to be separately rated.

Fruit Juice Mfg. — no bottling of carbonated liquids **2143**
This classification includes incidental fruit preserving or bottling. Can mfg. to be separately rated.

Fruit Packing **2105**
Canning, evaporating or preserving to be separately rated.

Fuel and Material Dealers N. O. C.—no second-hand building materials or lumber—including local managers, drivers **8232**
This classification is applicable only to risks dealing in any two or all of the following classifications of materials.
1. Coal, fuel oil, wood or ice,
2. Building materials including lumber,
3. Hay, grain, feed or seed.

Funeral Directors—including drivers **9620**

Fur Mfg.—preparing skins **2600**

Furnishing Goods Mfg. N. O. C. **2501**
This classification includes wearing apparel, draperies or household furnishings from textile fabrics.

Furniture Assemblying — wood — from manufactured parts **2881**
This classification includes finishing and is not available for division of payroll with 2883 "Furniture Mfg." or 2735 "Furniture Stock Mfg."

Furniture or Fixtures Installation in Offices or Stores N. O. C.—portable—metal or wood **5146**

Furniture Mfg.—metal **3076**

Furniture Mfg.—wood—N. O. C. **2883**
This classification includes assembling or finishing.

Furniture Moving—including storage, drivers **8293**

Furniture Stock Mfg. **2735**

Furniture—upholstering **9522**

—G—

***Galvanizing or Tinning—not electrolytic—N. P. D.** **3373**

Garbage, Ashes or Refuse Collecting — including drivers **9403**
Reduction, rendering or fertilizer plants to be separately rated.

Garbage Works—reduction or incineration..... **7590**
Drivers to be separately rated as 9403 "Garbage Collecting."

Gardening—market or truck—including drivers... **0008**
This classification is not available for division of payroll with 006 "Farm Labor."

Gas Companies:

Gas Companies — natural gas — local distribution—including salesmen, drivers..... **7502**
This classification applies to all operations including store employees and meter readers. Drilling or operation of wells, construction or operation of cross-country pipe lines or construction of buildings or gas-holders to be separately rated.

Gas Works—including salesmen, drivers..... **7500**
This classification applies to all operations including store employees and meter readers. Construction of buildings or gas-holders to be separately rated.

Gas Dealers—liquified petroleum gas—including salesmen, drivers **8353**
This classifications applies to all operations including store employees; installations, servicing or repair of customers' equipment or appliances. Distribution by gas mains or piping from central tanks to be separately rated.

Gas Distributing—liquified petroleum gas—local distribution by gas mains or piping from central tanks—including salesmen, drivers..... **7504**
This classification applies to all operations including store employees and meter readers. Construction of operation of cross-country pipe lines or construction of buildings or gas-holders to be separately rated.

Gas or Electric Lighting Fixtures Mfg. 3180
This classification is not available for division of payroll with 3643 "Electric Power or Transmission Equipment Mfg." or 3179 "Electrical Apparatus Mfg. N. O. C."

'Gas Lease Work N. O. C.—See "Oil or Gas Lease Work"

Gas Mains or Connecting Construction — including tunneling at street crossings when not performed under air pressure, drivers—N. P. D. with 7500 "Gas Works," 7502 "Gas Companies" or 7504 "Gas Distributing." All other tunneling to be separately rated 6319
This classification is not applicable to the construction of pipe lines between natural gas producing fields and points of connection with local distributing systems. Such cross-country pipe line construction shall be rated as 6233 "Oil or Gas Pipe Line Construction."

Gas Meter Mfg. 3574

Gas Wells or Pipe Lines—See "Oil or Gas"

Gasoline Recovery—from casing head or natural gas—including drivers 4743

Gasoline or Oil Dealers—including drivers 8350
Operation of retail gasoline stations to be separately rated.

Gasoline Stations—retail—including drivers 8387
This classification applies to retail gasoline or oil motor fuel stations. It is not available for division of payroll with 8391 "Automobile Garages, Sales or Service Agencies" or 8392 "Automobile Storage Garages."

Gear Mfg. or Grinding—N. P. D. 3635

Geophysical Exploration N. O. C.—all employees including drivers 8607

Geophysical Exploration — seismic method — all employees including drivers 8606

Glass Mfg.—cut 4113

Glass Mfg. — machine or manually blown sheet window glass—including drivers 4102
Digging or quarrying to be separately rated.

Glass Mfg.—polished plate—including drivers **4101**
Digging or quarrying to be separately rated.

Glass Mfg.—rolled—including drivers **4101**
This classification includes the mfg. of ribbed, colored, figured or wire glass. Digging or quarrying to be separately rated.

Glass Merchants **4130**
This classification includes bending, grinding, beveling or silvering of plate glass.

Glassware Mfg.—no automatic blowing machines **4111**
Digging or quarrying to be separately rated.

Glassware Mfg. N. O. C. **4114**
Digging or quarrying to be separately rated.

Glaziers—away from shop—including drivers **5462**

Glove Mfg.—leather or textile **2670**
Tanning of leather or mfg. of textile fabric to be separately rated.

Glove or Mitten Mfg.—knit **2362**
Yarn mfg. to be separately rated.

Glue Mfg.—including drivers—N. P. D. **4653**

Gold Leaf Mfg. **3383**

Golf Courses, Not Miniature—public or private—
See "Clubs—country, golf, etc."

Grading of Land N. O. C.—including borrowing, filling or back-filling, drivers. Mass rock excavation, grading or excavation in connection with street or road construction, pile driving, shaft sinking, caisson or coffer-dam work to be separately rated. **6217**

Grain Elevator Operation—including local managers, drivers **8304**
Floating elevators to be separately rated under the appropriate Vessel classification.

Grain Milling **2014**

Graphite Mfg.—not artificial graphite—including drivers **1452**

Grease or Oil Mixing or Blending—no rendering or petroleum refining..... 4712

This classification is not available for division of payroll with 4740 "Oil Refining" or 8350 "Oil or Gasoline Dealers." Can mfg. to be separately rated.

Grocery, Tea or Coffee Dealers—retail—including salesmen, drivers..... 8753

This classification is applicable to house-to-house sale of coffee, tea or groceries and includes incidental stores or warehouses.

Guniting — all operations — including drivers. Guniting on chimneys to be separately rated.... 5213

—H—

Hair Goods Mfg.—human hair **2534**

Hardware Mfg. N. O. C. **3146**

Harness or Saddle Mfg. **4902**

***Hatcheries**—See "Poultry or Egg Producers"

Hat Mfg.—straw **2531**

Hatters' Fur Mfg. **2280**

Hay, Grain or Feed Dealers — including local managers, drivers **8215**

Heat Treating—metal—N. P. D. **3307**

Heater or Radiator Mfg.—cast iron **3175**

Hemp or Jute Spinning and Weaving **2348**

Hide, Fur, Wool & Steel Merchants — including drivers **8108**

This classification is only applicable to merchants whose operations are conducted in 5 or more locations within the State and include rag laundering, wool buying, collecting or handling miscellaneous line of second-hand materials such as bones, rubber, non-ferrous and ferrous scrap metals. Wrecking or salvage operations to be separately rated.

Hod Hoist or Construction Elevator Installation, Repair or Removal—including drivers **9529**

This classification is not applicable to contractors who erect, repair or remove hod hoists or construction elevators as an incidental part of their construction work. When so performed, such operations shall be included in the classification with which the work is associated.

Homes for Aged—See "Convalescent or Nursing Homes"

Hone or Oil Stone Mfg. **1745**

Quarrying to be separately rated.

Horn Goods Mfg.—See "Rubber, Plastics and Bone Products"

Horse Shoe Mfg. **3146**
Steel Making or Rolling Mills to be separately rated.

Horse Shows:
Stablemen **7201**
Operation by owner or lessee including drivers **9016**
This classification includes musicians and box office employees. Operation or maintenance of amusement devices to be separately rated.

Hosiery Mfg. **2361**
Yarn mfg. to be separately rated.

Hospitals:
Professional employees including clerical **8833**
All other employees **9040**

Hospitals—veterinary—including drivers **8831**

Hot House Erection—all operations **5402**

***Hotels, Motels, Motor Courts, Tourist Courts or Cabins—all employees including clerical, salesmen, drivers** **9052**

House Furnishings Installation N. O. C.—including upholstering and drivers **9521**

Household Appliances — electrical — installation, services or repair — including drivers **9519**
This classification includes shop or outside employees, incidental parts department employees. Electrical wiring to be separately rated.

Household Furnishings or Wearing Apparel Dealers—retail—including salesmen, drivers **8753**
This classification is applicable to house-to-house sale of miscellaneous wearing apparel and household furnishings including the collection of installment payments. It is applicable to the house-to-house sale of jewelry, furniture or appliances but shall not apply if the principal business is the sale of furniture, stoves, ranges, refrigerators, radios or television sets. In such cases, classification 5190 "Stores—Appliance—retail" shall be assigned. It also includes incidental stores or warehouses.

—I—

Ice Cream Mfg.—including salesmen, drivers **2039**

Ice Dealers—including drivers **8203**
Ice Harvesting to be separately rated.

Ice Harvesting—including storing, drivers **9630**

Ice Mfg. **2150**
Drivers to be separately rated under 8203 "Ice Dealers."

Incandescent Lamp Mfg. **4112**

Ink Mfg—printing **4557**

Ink (Writing), Mucilage or Paste Mfg. **4597**

Inspection of Risks for Insurance or Valuation Purposes N. O. C. **8720**

Instrument Mfg.—professional or scientific N. O. C. **3685**

Insulation Work — installation or application of acoustical or thermal insulating materials in buildings or within building walls—N. O. C.—including drivers **5479**
This classification is applicable only when insulation or acoustical work is performed as a separate operation not a part of, or incidental to, any other construction operation performed by the same contractor at the same job or location.

Iron or Steel:
Manufacturing:
Rolling Mills—cold rolling or cold drawing—shafting, tool steel or cold rolled strip steel —no wire drawing—including drivers **3018**
Steel making, hot rolling, blast furnace operation or coke mfg. to be separately rated.

Rolling Mills N. O. C.—iron or steel—with or without puddling furnaces — including drivers **3018**
Steel making, blast furnace operation or coke mfg. to be separately rated. This classification is not applicable to rolling mills in plants operating open hearth, bessemer, electric or crucible steel furnaces.

Rolling Mills—sheet rolling by doubling process—black, blue or annealed sheets or tin or terne plate not thicker than No. 10 gauge (9/64 inches) — including cold rolling, tinning or galvanizing, drivers 3017

Steel making, tin plate bar, blast furnace operation or coke mfg. to be separately rated.

Steel Making — electric furnace or crucible processes — including blooming mills or forging or rolling mills, drivers 3004

Blast furnace operation or coke mfg. to be separately rated.

Steel Making—open hearth or Bessemer furnaces — including blooming mills or forging or rolling mills, drivers 3002

Blast furnace operation or coke mfg. to be separately rated.

Fabrication:

Iron or Steel Works—shop—fabricating or assembling structural iron or steel — including drivers 3030

Blast furnace or convertor operation, casting of steel, or rolling mills to be separately rated.

Iron Works — shop — ornamental — not fabricating or assembling structural iron or steel—including drivers 3040

This classification includes fabricating, assembling or mfg. ornamental brass, bronze, or iron work, railings, balconies, fire escapes, staircases, iron shutters, or other non-structural iron or steel work. Blast furnace or convertor operation, casting of steel or rolling mills to be separately rated.

Iron Works—shop—decorative or artistic, including foundries, drivers 3041

This classification applies to the mfg., fabricating or assembling of decorative or artistic brass, bronze or iron work. This classification is not available for division of payroll with 3040 "Iron Works."

Erection:

* **Door, Door Frame or Sash Erection—metal or metal covered** **5102**
Not applicable to storm door or sash installation.

Iron, Brass or Bronze Erection — decorative or artistic **5102**

Iron, Brass or Bronze Erection—non-structural—within buildings **5102**

Iron or Steel Erection—frame structures..... **5040**

Iron or Steel Erection — radio, television or water towers, smokestacks or gas-holders.. **5040**

Iron or Steel Erection—iron—work on outside of buildings—including balconies, fire escapes, staircases, fireproof shutters..... **5040**

Iron or Steel Erection—metal bridges..... **5040**

Iron or Steel Erection—frame structures not over two stories in height, N. P. D. with 5040 "Iron or Steel Erection—frame structures" **5059**

Iron or Steel Erection in the construction of dwellings not exceeding two stories in height **5069**

Iron or Steel Erection N. O. C...... **5057**

Iron or Steel Erection — prefab one story buildings and grain tanks, including drivers **5086**

Iron or Steel Scrap Dealers—including drivers—N. P. D...... **8265**
Wrecking or salvaging to be separately rated.

Iron or Steel Merchants—including drivers..... **8106**
This classification is not applicable to junk dealers or iron or steel scrap dealers.

Irrigation or Drainage System Construction—including drivers. Pile driving, dredging, tunneling or dam or sewer construction to be separately rated **6229**

Irrigation Works Operation—including drivers.... **0251**
This classification is not available for division of payroll with 0006 "Farm Labor." Construction of irrigation systems to be separately rated.

—J—

Jetty or Breakwater Construction—all operations to completion—including drivers. Caisson, coffer-dam work or pile driving to be separately rated **6005**

Jewelry Mfg. **3383**

Junk Dealers—including drivers—N. P. D. **8263**

This classification is applicable only to those risks engaged in collecting or handling a miscellaneous line of second-hand materials, such as bottles, rags, paper, bones, rubber, non-ferrous scrap metals and in addition ferrous scrap metals. Risks primarily engaged in collecting or handling ferrous scrap metals shall be assigned to 8265 "Iron or Steel Scrap Dealers". Wrecking or salvaging to be separately rated.

Jute or Hemp Spinning and Weaving **2348**

—K—

Knit Goods Mfg. N. O. C. **2362**

—L—

Labor Unions—all employees including business agents and organizers **8755**

Lace Mfg. **2386**

Lacquer or Spirit Varnish Mfg. **4439**
This classification includes mixing of thinners or solvents, but no nitro cellulose manufacturing.

Lamp or Lantern Mfg. N. O. C. **3223**

Landscape Gardening—including drivers—N.P.D. with 9102 "Parks N. O. C." Excavation, filling or back-filling to be separately rated **0042**
This classification includes laying out grounds, planting trees, shrubs, flowers or lawns.

Lard Refining **4716**
This classification is not available for division of payroll with 2089 "Packing Houses."

Last Block Mfg. **2741**

Last or Shoe Form Mfg. **2790**

Lathing—including drivers **5443**
This classification is not applicable to metal lathing used as reinforcement for concrete. Such operations shall be assigned to the appropriate concrete construction classification.

Laundering and Dry Cleaning:

Carpet, Rug or Upholstery Cleaning — shop or outside — including salesmen, drivers **2585**

Cleaning or Dyeing—not textile piece goods—including repairing or pressing, route supervisors, salesmen, drivers **2586**
Collecting or distributing stores, no cleaning or dyeing at the same location, to be rated as 8017 "Stores—retail—N. O. C."

Diaper Service or Infant's Apparel Laundries — including route supervisors, salesmen, drivers **2585**

Hat Cleaning **8017**

Laundries N. O. C.—including route supervisors, salesmen, drivers **2585**
Collecting or distributing stores, no laundering at the same location, to be rated as 8017 "Stores—retail—N. O. C."

Laundries—self service **8017**

Tailor Shops **8017**
A risk engaged exclusively in custom tailoring shall be assigned to classification 2503 "Tailoring or Dressmaking — custom exclusively—not mfg. N. P. D."

Towel or Toilet Supply Companies—no laundry operations—including route supervisors, salesmen, drivers **2587**

Valet Shops **8017**
A risk engaged exclusively in custom tailoring shall be assigned to classification 2503 "Tailoring or Dressmaking — custom exclusively—not mfg. N. P. D."

Lead Mfg.—red or white **4567**

Lead Works—sheet, pipe or shot **3331**
Smelting to be separately rated.

Leather Mfg.—imitation — See "Rubber, Plastics and Bone Products"

Leather Mfg.—patent or enamel **2623**

Leather Belting Mfg. **2686**

Leather Embossing—N. P. D. **2640**

Leather Goods Mfg. N. O. C. **2688**

*Lens Mfg.—See "Optical Goods Mfg."

Letter Service Shops—including clerical—N.P.D. **8800**

Levee Construction—all operations to completion —including drivers **6045**

Libraries—public—See "Public Libraries"

Lime Mfg. **1642**
Excavation or digging, mining or quarrying to be separately rated.

Lime Mfg.—quarries—surface—including drivers **1655**

This classification includes construction, repair or maintenance of all buildings, structures or equipment, installation of machinery.

This classification is applicable only to surface quarries operated by lime manufacturers, provided that at least 75% of the stone quarried is used in the actual lime manufacture. If more than 25% of the quarry output is used for other than lime mfg. such operations shall then be classified under 1624 "Quarries—N. O. C."

Linoleum Mfg.—See "Rubber, Plastics and Bone Products"

Linotype or Hand Composition—N. P. D. **4308**

Lithographing **4299**

This classification includes incidental assembling, stapling or binding of circulars; pamphlets or catalogues. Artists, designers, proofreaders, editors or clerical office employees to be separately rated as 8810 "Clerical"; reporters, advertising or circulation solicitors to be separately rated as 8742 "Salesmen."

Liquified Petroleum Gas—See "Gas Distributing"

Livestock Dealers or Commission Merchants — not operating farms or ranches — including salesmen, drivers **8288**

Livestock Sales Companies—including salesmen, drivers **8288**

Livery or Boarding Stables—not sales stables—including drivers **7201**

Lock or Dam Construction—See "Dam or Lock Construction"

Locomotive Works **3507**

Logging or Lumbering—including transportation of logs to mill, construction, operation, maintenance or extension of logging roads or logging railroads, drivers..... **2702**

Mill operations to be separately rated.

Loom Harness or Reed Mfg. 3516

Loose-Leaf Ledger or Note Book Mfg. 4251
Mfg. of metal rings, posts, screws, separators or fittings to be separately rated.

Lumber Yards — no second-hand materials — including local managers, drivers 8232

—M—

Macaroni Mfg. **2002**

Machine Shops N. O. C. **3632**
Foundry operation to be separately rated.

Machinery Dealers N. O. C.—store or yard—including drivers and demonstrators **8107**
Operations away from premises, other than demonstration or repair, to be separately rated.

Magnesium Metal Mfg. — electrolysis or fused magnesium chloride process—all operations including drivers **1427**
Milling or grinding of magnesium metal, mining or quarrying to be separately rated.

Magnesium Metal Mfg. — ferro silicon process — all operations including drivers **1428**
Milling or grinding of magnesium metal, mining or quarrying to be separately rated.

Magnesium Metal Mfg. N. O. C.—all operations including drivers **1429**
Milling or grinding of magnesium metal, mining or quarrying to be separately rated.

Mailing or Addressing Companies — including clerical—N. P. D. **8800**

Malt Houses—including drivers **2121**

Marble or Stone Setting — interior construction only **5348**

Marina, Rate As—"Boats—Sales & Service"'.

Masonry N. O. C. **5022**

Match Mfg. **4730**
Lumbering operations to be separately rated.

Mattress or Box Springs Mfg.—including pillow, quilt or cushion mfg. **2570**
Mfg. of wire springs or excelsior to be separately rated.

Meat Products Mfg. N. O. C.—no butchering or handling of livestock **2095**

* This classification is not available for division of payroll with 2089 "Packing Houses."

Metal Ceiling or Wall Covering Installation — including shop, drivers 5538

Metal Goods, Mfg. N. O. C. 3400

Metal Scrap Dealers—collection and reduction of non-ferrous scrap metals — no collecting or handling of scrap iron or steel — including drivers—N. P. D. 8500

Mica Goods Mfg.—including mica preparing 1853
Mining to be separately rated.

Milk Bottle Exchanges—all employees including salesmen, drivers—N. P. D. 8266

Milk Depots or Milk Dealers—including preparation of products for distribution, route supervisors, salesmen, drivers 2070
Ice cream mfg. to be separately rated.

Milk Products Mfg. N. O. C. 2065

Millinery Mfg.—ladies trimmed hats 2532
Mfg. of felt hat bodies to be separately rated.

Milling Grain—See "Grain Milling".

***Millwright Work N. O. C.—erection or repair of machinery or equipment—including drivers** 3724
This classification is not available for division of payroll of employees of insured engaged in millwright work on the premises of the insured. Such payroll must be included in the governing classification.

Mining or Ore Milling Machinery Mfg. 3507

Mining N. O. C.—not coal—with shafts, tunnels or drifts—including drivers 1164
This classification includes construction, repair or maintenance of all buildings, structures or equipment, installation of machinery.

Mining N. O. C.—not coal—surface—no shafts, tunnels or drifts—including drivers 1165
This classification includes construction, repair or maintenance of all buildings, structures or equipment, installation of machinery. It is not available for division of payroll with 1164 "Mining N. O. C.—with shafts".

Molasses or Syrup Refining, Blending or Mfg.—not glucose or beet sugar mfg. 2021

***Motels, Motor Courts, Tourist Courts or Cabins— all employees, including clerical, salesmen, drivers—See "Hotels"** **9052**

Motion Pictures:
Production — in studios or outside — all operations up to the development of negatives — including drivers **9610**

Development of negatives, printing and all subsequent operations **4360**

Marketing of the product through film exchanges at locations other than the studio to be separately rated.

Film Exchanges—not located at motion picture studio — including projection rooms, clerical **4362**

Motorcycle Mfg. or Assembling **3851**

Mucilage Mfg. **4597**

Municipal, Town and County Employees:
(Irrespective of classifications appearing elsewhere in the Manual)

All employees engaged in the following occupations: Airports (not pilots), Cemeteries, Commissioners, Hospitals (except Doctors), Inspectors, Janitors, Laboratories, Meter Readers, Parks, Pound Masters, Sewage Disposal Plants, Supervisors (outside), Surveyors (Street or Highway), Theaters, Water Plants **9410**

Assessors, Auditors, City Councilmen, City Managers, Doctors, Examiners, Judges (City, District, Election, Justices of the Peace and Police Judges), Librarians, Mayors, Nurses (other than hospitals), Social Case Workers, Supervisors (executive), Surveyors (not Street or Highway) and Traveling Employees N. O. C. **8743**

Clerical Office Employees (For valid use, see reverse side of original payroll sheet) **8810**

Firemen — Including Drivers (For incorporated towns and cities)—When part-time or volunteer firemen are employed, the actual remuneration of all such men shall be included with the payroll of regular firemen in computing the premium. In no case, however, shall the remuneration of any such firemen be taken at less than $300 per annum. (For Volunteer Firemen under unincorporated subdivisions, call or write the Board) **7704**

Policemen—Including Drivers (including all peace officers) 7720

Relief Workers (applicants for general relief performing work for counties)..... 9424

All other Employees..... 9420

Museums—public—See "Public Libraries or Museums".

Music Roll Mfg.—perforated paper..... 4282
Paper Mfg. to be separately rated.

Musical Instrument Mfg.—metal—N. O. C...... 3686

Musical Instrument Mfg.—wood—N. O. C...... 2923

—N—

Nail Mfg. **3152**
Steel making or rolling mills to be separately rated.

Needle Mfg. **3119**

Net Mfg.—not wire **2380**
Cordage or twine mfg. to be separately rated.

News Agents or Distributors of Magazine or Other Periodicals—not retail dealers—including salesmen, drivers **8745**

***Newspaper Publishing** **4304**
Artists, designers, proof-readers, editors or clerical office employees to be separately rated as 8810 "Clerical"; reporters, advertising or circulation solicitors to be separately rated as 8742-3 "Salesmen."

Nurserymen—including incidental landscape gardening, drivers **0005**

Nut or Bolt Mfg. **3132**
Steel making or rolling mills to be separately rated.

Nuts—cleaning or shelling **6504**

—O—

Office, Clerical—See "Clerical Office"

***Office of Economic Opportunity Employees: Salesmen, Collectors and Messengers; Clerical Office; Administrative; Executive Supervisors—including enrollees so engaged** 8812

All Others including drivers 5610
(Applicable to all Grantees under the Office of Economic Opportunity except Public Corporation Grantees such as the State, a County, a City, a School District.)

Office Machine or Appliance Installation, Inspection, Adjustment or Repair N. O. C.—including shop—no mfg. 5191

Oil Cloth Mfg.—See "Rubber, Plastics and Bone Products"

Oil Mfg.—vegetable—by solvent extraction process 4686

Oil Mfg.—vegetable—N. O. C. 4683

Oil or Gas Geologists or Scouts—including drivers 8605
This classification shall include lease buyers who as any part of their duty perform work similar to that undertaken by Oil or Gas Geologists or Scouts.

Oil or Gas Lease Operators—all operations—including drivers. Erecting or dismantling of derricks, drilling, installation or recovery of casing, well shooting, cementing, tank building, topping operations or gasoline recovery to be separately rated 1320

Oil or Gas Lease Work N. O. C.—by contractors—not lease operation—including drivers. Pipe line construction; tank building; rig or derrick erecting or dismantling; installation or recovery of casing; drilling; cementing; cleaning and swabbing of wells or well shooting to be separately rated 6216
This classification includes the clearing of land, building of lease roads, slush pits, levees or fire walls, the laying or taking up of flow lines and water lines, installing of central pumping units and lease beautification work.

Oil or Gas Pipe Line Construction — including drivers. Pile driving, dredging or tunneling to be separately rated **6233**

Oil or Gas Pipe Line Operation—including drivers. Construction, operation of wells, or oil refining to be separately rated **7515**

Oil or Gas Wells — acidizing — all employees including drivers **6206**

Oil or Gas Well—cementing—including drivers—N. P. D. with 6235 "Oil or Gas Wells—drilling or redrilling" **6206**

Oil or Gas Wells—cleaning or swabbing of old wells having previously produced gas or oil—by contractors—no drilling—including drivers .. **1322**

This classification is not available to a concern or contractor doing work in connection with a new well which has not yet been completed. Such concern or contractor shall be assigned to 6235 "Oil or Gas Wells—drilling or redrilling."

Oil or Gas Wells—drilling or redrilling—including installation of casing, drivers **6235**

Oil or Gas Wells—perforating of casing—all employees including drivers **6214**

Oil or Gas Well Shooting—including drivers **1330**

Oil or Gas Wells—installation or recovery of casing—including drivers—N. P. D. with 6235 "Oil or Gas Wells—drilling or redrilling" **6236**

Oil or Gas Wells—instrument logging or survey work in wells—including drivers—N. P. D. with 6235 "Oil or Gas Wells—drilling or redrilling" .. **6237**

Oil or Gas Wells—specialty tool operation N. O. C. — by contractors — all employees including drivers **6213**

This classification is applicable to concerns or contractors who lease to drilling contractors, with supervisory employees, special drilling, baling, fishing or casing — cutting tools. Specialty well tool concerns or contractors which furnish complete operating crews with such equipment shall be assigned to 6235 "Oil or Gas Wells—drilling or redrilling."

Oil or Gas Well Supplies or Equipment Dealers—store or yard only—not second-hand—including drivers 8107

Oil or Gas Well Supplies or Equipment Dealers—second-hand—including incidental reconditioning or repairing — including local managers, drivers 8204

Installation, erection, dismantling or salvage operations to be separately rated.

Oil or Gasoline Dealers—See "Gasoline or Oil Dealers."

Oil Refining—petroleum—including drivers..... 4740

Oil producing to be separately rated.

Oil Rig or Derrick Erecting or Dismantling — wood or metal—all operations—including construction of foundations or structures, installation of equipment, drivers..... 6209

Oil Still Erection or Repair. Chimney Construction, Pile Driving to be separately rated..... 3719

This classification applies to the erection or repair of oil stills and incidental structures or connections which are integral parts of the distillation units such as control, pump and compressor houses. It does not apply to the erection or repair of office buildings, warehouses, storage tanks, power plants, or other structures incidental to an oil refinery but not integral parts of the distillation units.

Optical Goods Mfg. N. O. C...... 4150

Ore Dock Operation — by means of mechanical apparatus—including stevedoring 7313

This classification is not applicable to contract stevedores.

Ore Milling—including drivers..... 1452

This classification includes concentration or amalgamation and is not available for division of payroll with 1430 or 1438 "Smelting, Sintering or Refining."

Organ Building—including installation..... 2923

Oxygen or Hydrogen Mfg.—including drivers..... 4635

This classification includes tank charging.

—P—

Packing Houses—all operations—N. P. D. **2089**
This classification includes butchering or the handling of livestock.

Paint Mfg. **4558**
Pigment or lead compound mfg. to be separately rated.

Painting—automobile or carriage bodies **9505**
This classification is not available for division of payroll with 3808 "Automobile Mfg." or 3864 "Carriage or Wagon Mfg."

Painting—metal bridges—including drivers **5037**

Painting—metal structures exceeding two stories or 25 feet in height—including drivers **5037**
The painting of metal storage tanks, fire escapes, staircases, balconies, shutters, window frames or sash to be separately rated as 5474 "Painting—N. O. C."

Painting or Paper Hanging N. O. C.—including shop operations, drivers. Painting ship hulls, metal structures over two stories or 25 feet in height or bridges to be separately rated **5474**
This classification includes the painting of metal storage tanks, fire escapes, staircases, balconies, shutters, window frames or sash.

Painting—ship hulls **6874**

Painting—shop only—including drivers—N. P. D. **9501**

Paper Coating—not building or roofing paper or felt preparation **4250**
Paper mfg. to be separately rated.

Paper Corrugating or Laminating **4250**
This classification is not available for division of payroll with 4244 "Corrugated or Fibre Board Container Mfg." Paper mfg. to be separately rated.

Paper Crepeing **4250**
Paper mfg. to be separately rated.

Paper Goods Mfg. N. O. C. **4279**
Paper mfg. to be separately rated.

Paper Hanging—Including drivers—N. P. D. with 5474 "Painting or Paper Hanging" **5491**
This classification is not applicable to insureds engaged in general painting or interior decorating but may be applied only to insureds engaged exclusively in paper hanging.

Paper Mfg. **4239**
This classification includes card, bristol paper, straw, fibre or leather-board. Wood pulp mfg. to be separately rated.

Paper Oiling, Paraffining, Parchmentizing or Waxing **4250**
Paper mfg. to be separately rated.

Paper Stock or Rag Dealers—second-hand—no collecting or handling of scrap iron or steel—including drivers—N. P. D. **8264**
Laundry operations to be separately rated as 2585 "Laundries N. O. C."

Parcel, Parcel Post or Mail Delivery—See "Truckmen."

Parks N. O. C.—all employees including drivers .. **9102**
Operation, care and maintenance of amusement devices to be separately rated.

Paste Mfg. **4597**

Pattern-Making—N. O. C.—N. P. D. **2790**
This classification is not applicable to the mfg. of metal jigs, fixtures, or dies

Paving—See "Street or Road."

Paving or Repaving—floors, driveways, yards or sidewalks — including drivers — N. P. D. with 5215 "Concrete Work—not monolithic concrete building construction" or 5222 "Concrete Construction in Connection with Bridges or Culverts." Self-bearing floors, airport runways, warming aprons, street or road construction to be separately rated. **5221**

Peanut Handling—cleaning, grading or shelling ... **8102**
Hull grinding or mfg. of oil to be separately rated.

Pen Point Mfg. **3119**

Pencil Mfg.—Mechanical—See "Rubber, Plastics and Bone Products."

Pencil, Penholder or Crayon Mfg. **2942**

Pencil Stock Mfg.—wood **2735**

Pharmaceutical or Surgical Goods Mfg. N. O. C. ... **4693**

Phonograph Cabinet Mfg. **2883**
This classification includes installation of mechanism.

Phonograph Record Mfg.—See "Rubber, Plastics and Bone Products."

Phosphate Works—including drivers **4581**
Mining to be separately rated.

Photo-Engraving **4351**

Photographers—all employees including clerical, salesmen, drivers **4361**
This classification includes incidental retail store employees. As respects aerial photography, the payroll of all members of the flying crew and aircraft ground employees shall be assigned to the appropriate aircraft flying and ground classification.

Photographic Supplies Mfg. **4923**
This classification is not applicable to chemical mfg. plants or to concerns mfg. pyroxylin or pyroxylin plastic.

***Physicians—all employees including clerical** **8833**
Employees engaged exclusively in the maintenance of premises used for insured's professional purposes only shall be assigned to 9040-2 "Hospitals: All Other Employees."

***Piano Case Mfg.** **2883**
This classification is not applicable for division of payroll with 2923-3 "Piano Mfg."

Piano Mfg. **2923**
This classification includes assembling or finishing operations, and mfg. of the piano action; it also applies to player pianos.

Piano Tuning—away from shop **5191**

Pickle Mfg. **2110**

Pile Driving—including drivers 6003
The manufacturing of concrete piles at the job location or the pouring of concrete into hollow steel piles shall be rated as "Concrete Construction."

Pillow, Quilt or Cushion Mfg. — no mattress or box spring mfg. 2571

Pin Mfg. 3270

Pipe Bending and Cutting 3111

Pipe Mfg.—cast iron—centrifugal process 3093

Pipe Mfg.—cast iron—N. O. C. 3089
Soil Pipe Foundries shall be rated as 3081 "Iron Foundries."

Pipe Mfg.—wooden, tobacco 2791

Pipe or Tube Mfg.—iron or steel—not cast iron—including drivers 3028
Iron or steel making to be separately rated.

Pipe or Tube Mfg.—other than iron, lead or steel —including drivers 3022

Planing or Molding Mills—N. P. D. with lumber yards or building material yards 2731
This classificatiion is applicable to risk whose principal product is dressed lumber, flooring or unassembled millwork.

Plaster Board or Plaster Block Mfg.—including drivers 4036
Quarrying, crushing or grinding to be separately rated.

Plaster Mills 1703
Quarrying to be separately rated.

Plaster or Staff Mixing—no crushing or grinding —including drivers—N. P. D. 4036

Plaster Statuary or Ornament Mfg. 4038

Plastering N. O. C.—including drivers 5480

Plastering or Stucco Work—on outside of buildings 5022

Plastics—See "Rubber, Plastics and Bone Products"

Playing Cards Mfg. **4299**
Paper or cardboard mfg. to be separately rated.

Plumbers' Supplies Dealers — gas, steam or hot water equipment—no mfg.—including drivers —N. P. D. **8111**
This classification applies to wholesale or retail dealers.

Plumbers' Supplies Mfg. N. O. C. **3188**
This classification is not applicable to any risk whose operations are substantially described by other classifications in this Manual.

Plumbing N. O. C.—gas, steam, hot water or other pipe fitting — including house connections, shop operation, drivers. Automatic sprinkler installation to be separately rated **5183**

Plush or Velvet Mfg. **2300**

Pocketbook Mfg. **2688**
This classification applies to the mfg. of leather or fabric pocketbooks.

Policemen—including drivers **7720**

Polish or Dressing Mfg. **4597**
This classification applies to shoe, stove, harness, furniture, automobile or metal polish or dressing mfg. Can mfg. to be separately rated.

Potteries—china or tableware mfg. **4053**
Mining, quarrying or clay digging to be separately rated.

Potteries—glazed or porcelain earthenware mfg. —hand molded or cast **4061**
This classification is not available for division of payroll with 4062 "Potteries—mechanical press forming." Mining, quarrying or clay digging to be separately rated.

Potteries—porcelain ware mfg.—mechanical press forming **4062**
Mining, quarrying or clay digging to be separately rated.

Poultry or Egg Producers—no farming operations —including drivers 0034
This classification includes hatcheries — no farming operations.

Precious Stone Setting—N. P. D. 8013
This classification includes making of mountings.

Precision Machined Parts Mfg.—N.O.C.—N.P.D. .. 3629
This classification is applicable to the manufacturers of parts for arms, aircraft or similar apparatus.

***Printing** 4299
This classification includes incidental assembling, stapling or binding of circulars, pamphlets or catalogues. Artists, designers, proof-readers, editors or clerical office employees to be separately rated as 8810 "Clerical"; reporters, advertising or circulation solicitors to be separately rated as 8742-3 "Salesmen."

Printing or Bookbinding Machinery Mfg. 3548

Public Health Nursing Association—all employees 8835

Public Libraries or Museums:
Librarians, Curators or Professional Assistants —including clerical 8838

All other employees 9101

Pulp Mfg.—chemical processes 4207
Logging or lumbering to be separately rated.

Pulp Mfg.—ground wood process 4206
Logging or lumbering to be separately rated.

Pump Mfg. 3612
Foundry operations to be separately rated.

Pyroxylin Mfg. 4440
This classification is applicable to the nitration of cellulose to produce soluble cotton for the preparation of lacquers or pyroxylin plastics. This classification is not applicable to the nitration of cellulose for the mfg. of explosives.

—Q—

Quarries—cement rock—surface—including drivers **1654**

This classification includes construction, repair or maintenance of all buildings, structures or equipment, installation of machinery, and is applicable only to surface quarries, operated by cement manufacturers, provided that at least 75% of the stone quarried is used in the actual cement mfg. If more than 25% of the quarry output is used for other than cement mfg. such operations shall then be classified under 1624 "Quarries N. O. C."

***Quarries—limestone—surface—including drivers**.. **1655**

This classification includes construction, repair or maintenance of all buildings, structures or equipment, installation of machinery, and is applicable only to surface quarries operated by lime manufacturers, provided that at least 75% of the stone quarried is used in the actual lime mfg. If more than 25% of the quarry output is used for other than lime, mfg. such operations shall then be classified under 1624-1 "Quarries N. O. C."

***Quarries N. O. C.—including drivers**..... **1624**

This classification includes the operation of crushers; construction, repair or maintenance of all buildings, structures or equipment; installation of machinery.

Quilt Mfg.—no mattress or box spring mfg..... **2571**

—R—

Race Track Operation—auto or motorcycle:
Racing Officials — other than starters or their assistants, including clerical and announcers in booths **8720**

All other employees including starters, flagmen and attendants **7201**

Race Track Operation—horse or dog:
Racing Officials — other than starters or their assistants including clerical and announcers in booths **8720**

All other employees — including starters and stablemen **7201**

Radiator Mfg.—automobile—N. P. D. **3807**

Radiator or Heater Mfg.—cast iron **3175**

Radio Apparatus Mfg. or Assembling N. O. C. **3681**

Radio or Television Broadcasting or Commercial Wireless Stations:

Transmitter or field employees including drivers **7609**

Salesmen **8742**

All other employees—including clerical **7610**
"All Other Employees includes control operators, cameramen confined to studio exclusively, announcers, players, entertainers or musicians.

Radio or Television Tube Mfg. **4112**

Railroad Construction:
All operations including drivers **6701**
Bridge building, tunneling, laying or relaying of tracks or construction of elevated railroads to be separately rated.

Laying or relaying of tracks—no work on elevated railroads—including drivers **7855**

Maintenance of way by contractors—no work on elevated railroads—including drivers **7855**

Railroad Operation:
Railroads (street) — All employees including drivers **7130**
All employees connected with the operation or maintenance of automobile bus lines shall be rated as "Automobile Bus, Livery or Taxicab Companies."

Railroads N. O. C. — all employees including drivers **7133**
All employees connected with the operation or maintenance of automobile bus lines shall be rated as "Automobile Bus, Livery or Taxicab Companies."

Rattan, Willow or Twisted Fibre Products Mfg... **2913**
This classification includes upholstering.

Razor Mfg. N. O. C. **3122**

Razor Mfg.—safety **3120**

Real Estate or Insurance Agencies—outside employees including collectors **8742**
Care, custody and maintenance or construction work to be separately rated.

Refractory Products Mfg.—including drivers **4024**
This classification includes the mfg. of fire bricks, boiler or stoker tiles, special refractory shapes, enameled bricks, retorts, flue linings, muffles, crucibles and similar products manufactured from refractory clays with or without other refractory materials. Clay digging, mining or quarrying to be separately rated.

Refrigerator Car Loading or Unloading **7360**
This classification includes caring for freight in cars during transit. Stevedoring to be separately rated. Drivers to be separately rated as 7219 "Truckman."

Rendering Works N. O. C. — no garbage reduction — including drivers **4665**
This classification is not available for division of payroll with 4583 "Fertilizer Mfg." or 2089 "Packing Houses."

Rental Equipment—Rate as Bldg. Mat. Dlrs. No. 2nd hand. Code 8232-1.

Restaurants—including clerical—N. P. D. **9079**
This classification includes musicians or entertainers.

***Rest Homes**—See "Convalescent or Nursing Homes"

Riding Academies or Clubs—including drivers **7207**

Rigging N. O. C.—including drivers **9530**

Road or Street Making Machinery Mfg. **3507**

Rock Excavation—not tunneling or street or road construction—including drivers **1605**

Rock Wool Mfg. **1699**
Excavation or digging, dredging, mining or quarrying to be separately rated.

Rolling Mills—iron or steel—See "Iron or Steel"

Rolling Mills N. O. C. — brass, copper or other soft metals—not copper coated steel bars—including drivers **3027**
Wire drawing, steel making or iron or steel rolling to be separately rated.

Roofing — all kinds — including yard employees, drivers **5551**

Rubber Boot or Shoe Mfg.—See "Rubber, Plastics and Bone Products"

Rubber Goods Mfg.—See "Rubber, Plastics and Bone Products"

Rubber Reclaiming—See "Rubber, Plastics and Bone Products"

Rubber Stamp Mfg.—See "Rubber, Plastics and Bone Products"

Rubber, Plastics and Bone Products:
Bone or Ivory Goods Mfg. **4452**

Boot or Shoe Mfg.—rubber or combined rubber and fabric **4417**

Button Mfg.—other than metal **4479**

Cable Mfg.—insulated electrical cable **4470**
Wire drawing to be separately rated.

Fabric Coating or Impregnating N. O. C. **4493**
This classification includes the coating or impregnating of fabrics with oils, varnishes, lacquers, plastics or rubber.

Fountain Pen or Mechanical Pencil Mfg. **4432**

Horn Goods Mfg.—fabricated products mfg. **4452**
This classification is applicable to the mfg. of horn goods by such operations as machining, bending, buffing or polishing.

Leather Mfg.—imitation **4493**

Linoleum Mfg.—burlap or felt base **4493**

Oil Cloth Mfg. **4493**

Phonograph Record Mfg. **4431**

Plastics—fabricated products mfg. N. O. C. **4452**
This classification is applicable to the mfg. of plastic goods by such operations as machining, bending, buffing or polishing, using raw materials in the form of sheets, rods or tubes. This classification is also applicable to the mfg. of plastic goods by a dipping process.

Plastics—mfg. of sheets, rods, tubes or the mixing or grinding of molding materials **4459**
This classification is not applicable to tthe nitration of cellulose.

Plastics—Molded Products Mfg. N. O. C. **4484**
This classification is not applicable to the mfg. of plastic goods by injection or compression molding. This classification includes die making and all the machining, finishing, assembling and forming operations in connection with the molded products.

Rubber Goods Mfg. N. O. C. **4410**

Rubber Reclaiming **4400**

Rubber Stamp Mfg. or Assembling **4299**
Mfg. of frames, backs, or handles to be separately rated.

Rubber Tire Mfg. **4420**

Wire Insulating or Covering..... 4470
This classification includes incidental wire stranding. Wire drawing to be separately rated.

Rubber Stock Dealers—second-hand—no collecting or handling of scrap iron or steel—including drivers—N. P. D...... 8264

Rubber Tire Dealers—retail—including drivers.... 8387
This classification includes recapping, repairing, vulcanizing, the adjustment of tires to vehicles away from the premises of insured and is not available for division of payroll with 8391 "Automobile Garages, Sales or Service Agencies" or 8392 "Automobile Storage Garages."

Rubber Tire Mfg.—See "Rubber, Plastics and Bone Products"

Rug, Carpet or Upholstery Cleaning—See "Laundering and Dry Cleaning"

Rug Mfg.—See "Carpet or Rug Mfg."

—S—

Safe Mfg. or Repairing **3507**

Sail Making—shop **2576**

Sales Stables—including salesmen, drivers **8288**

Salesmen, Collectors or Messengers — outside are defined as those employees engaged principally in any such duties away from the premises of the employer. It does not apply to any such employee whose duties include the delivery of any merchandise handled, treated or sold. Such Employees whose duties include delivery, even though they may also collect or solicit, shall be rated: **8742**

(1) as Drivers if they use motor vehicles, bicycles, or horse-drawn vehicles,
(2) under the governing classification if they use public means of transportation or walk.

The statement of payroll shall include the entire payroll of all outside salesmen, collectors or messengers including those whose duties take them outside the home state of the insured.

Salt, Borax or Potash Producing or Refining—including drivers **4568**
This classification includes driving of wells and pumping. Mining to be separately rated.

***Salvage Operations—removing, sorting, reconditioning and distributing of merchandise in damaged buildings—including drivers and incidental operations away from such buildings—no wrecking, shoring or other structural operations—N. P. D. with 5701-1 "Salvage Operations"** **5705**

Salvage Operations—including incidental wrecking, shoring or other structural work, the handling of machinery in damaged buildings, salesmen or clerical at site of wrecking, and drivers **5701**

Sand or Gravel Digging—no canal, sewer, or cellar excavation or underground mining — including construction, repair or maintenance of all buildings, structures or equipment; the installation of machinery, drivers **4000**

Sanitariums—See "Hospitals"

Sash, Door or Assembled Millwork Mfg.—including drivers 2737

This classification is not available for division of payroll with 2731 "Planing or Molding Mills" or 2802 "Carpentry—shop only." Commercial lumber yards, building material dealers or fuel and material dealers to be separately rated. Where a risk deals in any lumber or building materials or in any fuel and materials in addition to products manufactured, all yard operation including all drivers shall be assigned to the appropriate yard classification 8232.

Sash, Door or Finished Millwork Dealers — including drivers 8235

This classification includes incidental assembling, glazing or mfg. of special sizes. It is not available for division of payroll with 2737 "Sash, Door or Assembled Millwork Mfg.," 2802 "Carpentry — shop only," 2832 "Lumber Yards," "Building Material Dealers" or "Fuel and Material Dealers." This classification is applicable only to concerns which buy and sell finished millwork exclusively (including incidental assembling or glazing or incidental mfg. of special sizes); such as finished flooring, doors, frames, sash, screens, molding, base-board, stair trim, columns, panelling, cupboards, shelving or furniture such as kitchen cabinets, ironing boards, breakfast sets, window seats, mantels, wall cabinets or cases.

Sausage or Sausage Casing Mfg.—no butchering or handling of livestock 2095

This classification is not available for division of payroll with 2089 "Packing Houses."

Saw Mfg. 3118

***Saw Mills** 2710

This classification includes employees engaged in grading, removing and sorting of lumber at the conveyors as it comes from the saws of a sawmill.

Scaffolds, Concrete or Cement Distributing Towers, Sidewalk Bridges, Hod Hoists, or Construction Elevators—installation, repair or removal —including drivers **9529**
This classification is not applicable to contractors who erect, repair, or remove scaffolds, concrete or cement distributing towers, sidewalk bridges or hod hoists or construction elevators as an incidental part of their construction work. When so performed, such operations shall be included in the classification with which the work is associated.

Schools—See "Colleges".

Screw Mfg. **3145**

Seed Merchants **8102**
This classification includes operation of seed sorting machinery.

Serum, Anti-Toxin or Virus Mfg.—including drivers **5951**

Sewage Cleaning—including drivers **9402**

Sewer Construction — all operations — including tunneling at street crossings when not performed under air pressure, drivers. All other tunneling to be separately rated **6306**

Sewing Machine Mfg. **3561**

Shade Roller Mfg.—wood **2841**
This classification includes mfg. of metal parts.

Shaft Sinking — all operations — including pile driving, excavation, concrete work or lining. Pneumatic Caisson work to be separately rated **6252**

***Sheet Metal Work—erection, installation or repair—including metal siding—N. O. C.—shop and outside — including drivers. Roofing to be separately rated** **5538**

Sheet Metal Work—shop only **3066**

Shirt Mfg. **2501**

Shoddy Mfg. **2216**

Shoe Findings Mfg. **2651**
This classification applies to the mfg. of tongues, linings or facings.

Shoe or Boot Mfg. N. O. C. **2660**

Shoe Repairing or Boot Blacking Establishments **8017**

Shoe Stock Mfg. **2651**
This classification includes counter, heel or sole cutting.

Shooting Galleries **9180**

Shuttle Mfg. **2841**

Sign Mfg., erection, repair or maintenance—not outdoor advertising companies—including shop operations, drivers **9552**

Sign Mfg.—metal **3064**
This classification is not available for division of payroll with 9552 "Sign Mfg."

Sign Painting or Lettering—inside of buildings—including shop operations, drivers — N. P. D. with 9549 "Advertising Companies — outdoor," 9552 "Sign Mfg." or 5474 "Painting or Paper Hanging" **9501**

Sign Painting or Lettering—on building or structures — including shop operations, drivers — N. P. D. with 9549 "Advertising Companies—outdoor" or 9552 "Sign Mfg. **9553**

Silica Grinding—including drivers **1741**
Digging, mining or quarrying to be separately rated.

Silk Thread or Yarn Mfg. **2302**

Silk Throwing and Weaving **2303**

Silverware Mfg. **3381**

Skate Mfg. **3146**

Skating Rinks—ice or roller—operation by owner or lessee — including musicians, box office employees, drivers **9016**
Operation or maintenance of amusement devices to be separately rated.

Slate Milling—no slate splitting or roofing slate mfg.—including drivers **1803**
Quarrying or mining to be separately rated.

Slate Splitting or Roofing Slate Mfg.—including drivers **1624**
This classification includes quarrying; construction, repair or maintenance of all buildings, structures or equipment; installation of machinery.

Slaughtering **2081**
This classification includes the handling of livestock, preparation of dressed meat, rendering, washing of casings, salting of hides or cooking of offal. It is not available for division of payroll with 2089 "Packing Houses."

Smelting—electric process—including drivers..... **1438**
This classification includes the mfg. of artificial abrasives, carbon or graphite. Blast furnace operation or steel mfg. to be separately rated.

Smelting, Sintering or Refining—lead—including drivers **1430**

Smelting, Sintering or Refining—metals N. O. C. —not iron or lead—including drivers..... **1438**
This classification is not applicable to an insured who recovers lead in the process in any form or quantity.

Smokestack or Chimney Lining..... **5000**

Soap or Synthetic Detergent Mfg...... **4720**
This classification contemplates the mfg. of bar soap, granulated, powdered and sprayed soaps, soapchips and flakes, liquid soap and synthetic detergents which have characteristics and end-uses similar to soap.

Soapstone or Soapstone Products Mfg...... **1745**
Quarrying to be separately rated.

Soda Water Fountain or Apparatus Mfg...... **4940**

Soundproofing—See "Insulation"

Speedometer or Taximeter Mfg...... **3580**

Spice Mills **6504**

Spike Mfg. **3132**
Steel making or rolling mills to be separately rated.

Spiritous Liquor Bottling **2131**
This classification includes warehousing, rectifying or blending. Distilling of spiritous liquor to be separately rated.

Spiritous Liquor Distilleries **2130**
This classification includes grain alcohol mfg. Warehousing, blending, rectifying or bottling to be separately rated.

Sporting Goods Mfg. N. O. C. **4902**

Spring Mfg.—not wire springs **3303**
The mfg. of wire springs shall be rated as 3257 "Wire Goods Mfg."

Stables or Breeding Farms — training of race horses, polo ponies, and horses for exhibition purposes—including jockeys, trainers, drivers .. **8279**

Starch Mfg. **4703**

State Employees: (Irrespective of Classifications appearing elsewhere in this Manual)

***Aircraft Operation—N. O. C. All members of the flying crew** **7422**

Aircraft Surcharge—(quarterly reporting) **7411**

Aircraft Surcharge—(monthly reporting) **7412**
(If a non-scheduled, leased, rented or State-owned aircraft is used to transport State Employees in connection with State business, a monthly surcharge of $4.00 per passenger seat (excluding pilot seat), subject to a maximum surcharge of $20.00 per aircraft per month is charged in addition to the premium otherwise determined under the employee's regular classification.)

***Asylums, Hospitals, Homes and Special Schools not Correctional:**
Farm Employees **0006**
Clerical Office Employees-N.O.C. **8810**
Doctors, Examiners, Nurses, Social Case Workers, Supervisors (executive), and Traveling Employees, N.O.C. **8743**
All other employees including drivers **8834**

*Professional, Administrative, Auditors, Doctors, Examiners, Judges (except Supreme Court), Nurses (other than hospitals), Social Case Workers, Supervisors (executive), Surveyors, (not Street or Highway) and Traveling Employees, N.O.C. 8743

Clerical Office Employees—including draftsmen, office engineers 8810

Disciplinary Officers—including guards, attendants and their supervisors 7721

Farm Employees 0006

Highway Patrolmen 7720

*Building Maintenance Employees:
N.O.C. - State 9410

This classification includes the following: Biologists, Commissioners, Game Wardens, Inspectors, Laboratory Technicians, Printers, Supervisors (outside), Surveyors (Street or Highway).

*Building Maintenance Highway Employees 9411

This classification includes the following: Commissioners, Inspectors, Laboratory Technicians, Printers, Supervisors (outside), Surveyors (Street or Highway).

All Other Employees (except highway dept.) 9420

All Othey Employees (highway dept.) 9421

University System:
Farm Employees 0006
Professional employees including teachers and clerical 8868

Colleges or Schools: all others including drivers 9101

Board, lodging or similar benefits shall be reported at $60.00 per month per employee in addition to actual wages. This may be prorated on the basis of $1.50 per day for board: $3.50 per week for room.

Stationery Mfg.—N. P. D. 4251

Mfg. of metal rings, posts, screws, separators or fittings to be separately rated.

Steam or Air Pressure Gauge Mfg. 3571

Steam Heating or Power Companies—not electric—all employees including salesmen, drivers **7570**

This classification includes store employees, meter readers. Construction of buildings to be separately rated.

Steam Mains or Connections Construction — including tunneling at street crossings when not performed under air pressure; drivers—N. P. D. with 7570 "Steam Heating or Power Companies." All other tunneling to be separately rated **6319**

Steam Pipe or Boiler Insulating—applying cork, asbestos or other non-conducting materials—including shop, drivers **5184**

Steam Shovels, Dredges or Construction Machinery Mfg. N. O. C. **3507**

Steel Mfg., Fabrication or Erection—See "Iron or Steel."

Stockyards—no butchering—including salesmen .. **8288**

This classification is not available for division of payroll with 2089 "Packing Houses."

Stockyards—with butchering—See "Slaughtering"

Stone Crushing—no quarrying—including drivers—N. P. D. **1710**

This classification includes construction, repair or maintenance of all buildings, structures or equipment; installation of machinery.

Stone Cutting or Polishing N. O. C.—including drivers **1803**

Quarrying or mining to be separately rated. Stone cutting in quarries shall be rated as 1624 "Quarries."

Storage Battery Service Stations—including drivers **8387**

This classification is not available for division of payroll with 8391-1 "Automobile Garages, Sales or Service Agencies" or 8392 "Automobile Storage Garages."

Storage Warehouses—cold **8291**

Storage Warehouses — f u r n i t u r e — including drivers **8293**

This classification includes packing or handling household goods away from insured's premises.

Storage Warehouses—general merchandise—N. O. C. **8292**
Drivers to be separately rated as 7219-2 "Truckmen."

Stores:
Automobile Accessories Stores—retail—N. O. C. —including salesmen, drivers **8046**

Clothing, Wearing Apparel or Dry Goods Stores —retail **8008**

Clothing, Wearing Apparel or Dry Goods Stores —wholesale **8032**

Coffee, Tea or Spice Stores — retail — including drivers **8006**

Dairy Products Stores—retail—including drivers **8006**

Delicatessen Stores — retail — no selling of uncooked fresh meats, including drivers **8006**

***Department Stores — retail — including salesmen and clerical office** **8039**
This classification includes installation of house furnishings and shall apply to each location of a risk.
The merchandise handled must include:
(a) Wearing Apparel
(b) Textile Fabrics
(c) House Furnishings (other than furniture)
(d) One or more of the following:
Cosmetics
Drugs
Furniture
Groceries or Meats
Hardware
Jewelry
Luggage
Musical Instruments
Sporting Goods
Toys
This classification is not applicable to store locations which are properly classified as Code 8050—"Five and Ten Cent Stores."

Drug Stores—wholesale **8047**
Dry Goods Stores — retail — See 8008 "Clothing, Wearing Apparel or Dry Goods Stores—retail."

Five and Ten Cent Stores **8050**

This classification is applicable to store locations at which are sold a variety of small wares such as stationery, giftware, toilet articles, light hardware, toys, housewares, confectionery, ready-to-wear clothing and accessories, etc.

Sales are usually for cash without delivery service. Stores are sometimes distinguished by advertising price ranges of "5c & 10c" or "5c to $1.00."

Florists—store—including drivers **8001**

This classification includes service away from store premises. Cultivating or gardening to be separately rated.

Frozen or Frosted Food Stores—retail—including drivers **8006**

Fruit or Vegetable Stores—retail—no handling of fresh meats, including drivers **8006**

Fruit or Vegetable Stores—wholesale **8048**

Furniture Stores—including drivers **8044**

This classification applies to wholesale or retail stores and includes installation of house furnishings.

Grocery Stores — retail — no handling of fresh meats — including drivers **8006**

Grocery Stores—wholesale **8034**

Hardware Stores—including drivers **8010**

This classification applies to wholesale or retail stores.

Hide or Leather Dealers or Stores **8105**

Jewelry Stores **8013**

This classification applies to wholesale and retail stores.

Mail Order Houses:

Operations other than mfg. or retail store shall be assigned to the classification that would be used for a wholesale store dealing in the commodities handled.

Meat, Fish or Poultry Stores—retail—including drivers **8031**

Meat, Fish or Poultry Stores—wholesale **8021**

This classification is not available for division of payroll with 2089 "Packing Houses."

Meat, Grocery and Provision Stores (combined) —retail—N. O. C.—including drivers..... **8033**

This classification is applicable to a store where the employer's books of accounts show that the cost of fresh and cured meats, poultry or fish did not exceed 65% of the total cost of all merchandise purchased during the policy period. Where the insured cannot satisfactorily establish that the cost of fresh and cured meats, poultry or fish constituted less than 65% of the total cost of all merchandise purchased during the policy period the store shall be assigned to 8031 "Meat, Fish or Poultry Store—retail."

Shoe Stores—retail **8008**

Shoe Stores—wholesale **8032**

Store Risks—retail—N. O. C...... **8017**

Store Risks—wholesale, or combined wholesale and retail—N. O. C...... **8018**

Stove Mfg. **3169**

Street Cleaning—including drivers..... **9402**

Street or Road Construction or Reconstruction, Paving or Repaving, Surfacing or Resurfacing or Scrapping—all kinds—including airport runways, or warming aprons; drivers. Clearing of right of way: earth or rock excavation; fillings or grading; tunneling; bridge or culvert building; quarrying; stone crushing to be separately rated **5506**

Street or Road Construction — clearing right of way, earth excavation, filling or grading — including drivers. Rock excavation; tunneling; bridge or culvert building where clearance is more than 10 feet at any point or the entire distance between terminal abutments exceeds 20 feet; quarrying, stone crushing to be separately rated **5507**

Street or Road Construction—rock excavation—including incidental quarrying, stone crushing or drivers—no tunneling..... **5508**

Subway Construction—including drivers **6254**

Sugar Mfg.—beet **2030**

Sugar Refining—not beet sugar mfg. **2021**

Surveyors—land—not engaged in actual construction—N. P. D. **8601**

Suspender Mfg. **2501**
Buckle, webbing or leather parts mfg. to be separately rated.

Synthetic Rubber Intermediate Mfg. **4750**
Oil refining, gasoline recovery, acetylene gas mfg. and alcohol mfg. to be separately rated.

Synthetic Rubber Mfg. **4751**
Synthetic rubber intermediate mfg. to be separately rated.

—T—

Tack Mfg. **3270**

Tailor Shops—See "Laundering and Dry Cleaning."

Tailoring or Dressmaking—custom exclusively—not mfg.—N. P. D. **2503**

Talc Mills—including drivers **1747**
Digging, mining or quarrying to be separately rated.

Tank Building—metal—shop **3620**

Tank Erection or Repair — metal — within buildings exclusively including construction or repair of foundations **3726**

Tanning **2623**

Tar—See "Asphalt or Tar."

Taxidermists **9600**

Tea, Coffee or Grocery Dealers—retail—including salesmen, drivers **8753**
This classification is applicable to house-to-house sale of coffee, tea or groceries and includes incidental stores or warehouses.

Telephone or Telegraph Apparatus Mfg. **3681**

Telephone or Telegraph Companies:

Office or exchange employees including clerical **8901**

All other employees including drivers **7600**
This classification includes operation, maintenance, extension of lines; making of service connections.

Telephone, Telegraph or Fire Alarm Line Construction — including drivers — N. P. D. with 7600 "Telephone or Telegraph Companies" **7601**

Television or Radio Receiving Set Installation, Service or Repair—including drivers **9519**
This classification includes shop or outside employees, incidental parts, department employees, erection of antennae. Electrical wiring or tower erection to be separately rated.

Terra Cotta Mfg.—decorative or architectural **4054**
Mining, quarrying or clay digging to be separately rated.

***Textile Fiber Mfg.—synthetic** **2305**
This classification is applicable to the manufacture of rayon, acetate, nylon, polyester and similar synthetic textile fibers. Pyroxylin manufacturing to be separately rated.

Textile Machinery Mfg. **3515**

Textiles—bleaching, dyeing, merchandising, finishing—new goods—not cleaning and dyeing of garments **2413**

Theatres — drive-in — all employees including clerical, salesmen, drivers **9149**

Theatres N. O. C.:
Players, entertainers or musicians **9156**

All other employees **9154**
This classification includes managers, stage hands, box office employees, ushers or motion picture operators.

Thermometer Mfg. **3685**

Thread Mfg.—cotton **2220**

Thread Mfg.—silk **2302**

Tie, Post or Pole Yards—including drivers **2960**
This classification includes preserving operations and is not available for division of payroll with 8232 "Lumber Yards" or 2702 "Logging or Lumbering."

Tile, Stone, Mosaic, or Terazzo Work — interior construction work only—not fireproof tile construction **5348**

Timber or Brush Cutting—Refer to "Logging."

Tool Mfg. — agricultural, construction, logging, mining, oil or artesian well **3126**

Tool Mfg. N. O. C.—drop or machine forged:
Forging—including trimming **3110**
Machine or finishing of tools or die making operations **3114**

Tool Mfg.—N. O. C.—not drop or machine forged **3113**

Towel or Toilet Supply Companies—See "Laundering and Dry Cleaning."

Township Employees N. O. C.—See "Municipal."

Trailer Sales and Service **2812**

Trailer towing only **7219**

Tree Pruning, Spraying, Repairing, Trimming or Fumigating—including drivers **0106**

Truckmen:

Truckmen engaged in hauling under contract, whether for one or more individuals or concerns, shall under no circumstances be classified and rated except in accordance with the appropriate "Truckmen" classification.

Each of these classifications includes miscellaneous employees such as terminal employees, stablemen, garagemen, blacksmiths and repairmen.

Parcel, Parcel Post or Mail Delivery—all employees including salesmen and drivers **7230**
This classification applies to risks engaged exclusively in local delivery. (Not over 50 miles from base of operations.)

Truckmen—hauling explosives or ammunition —all employees including drivers **7250**

Truckmen—hauling logs—including drivers **2702**

Truckmen N. O. C. — all employees including drivers **7219**
Storage Warehouse employees to be separately rated.

Truckmen—oil field equipment—all employees including drivers **7222**

Trunk Mfg. **2763**
Metal frames or fillings to be separately rated.

Tube Mfg.—See "Pipe or Tube."

Tunneling—pneumatic—all operations including lining, all employees working under air pressure and all others engaged in the tunnel or in work on the apparatus connected therewith **6260**

Tunneling—not pneumatic—all operations including lining. Subway construction to be separately rated 6251

Type Foundries 3336

Typewriter Mfg. 3565

Typewriter Ribbon or Carbon Paper Mfg. 2383
Paper mfg. to be separately rated.

—U—

Umbrella Mfg. 2560
Mfg. of frames, handles or hardware to be separately rated.

Underpinning Buildings or Structures—including incidental shoring, removal or rebuilding of walls, foundations, columns or piers, drivers 5703

Undertakers—See "Funeral Directors."

United States Armed Service Risks—all employees including clerical, drivers 9077
This classification is applicable to civilian employees of non-appropriated fund instrumentalities of the United States such as but not limited to the following:

(a) Post Exchange, Ship's Service Departments or Stores, Officers' and Enlisted Personnel's Clubs and Messes, Welfare, Motion Picture and Recreation Funds.

(b) Civilians' Clubs and Messes, Welfare, Motion Picture and Recreation Funds.

Upholstering—N. P. D. 9522
This N. P. D. restriction does not apply in connection with "Coffin or Casket Mfg."; "Automobile Body Mfg." or "Furniture Mfg."

Upholstering, Carpet or Rug Cleaning—See "Laundering and Dry Cleaning."

—V—

Valve Mfg. **3634**

Varnish Mfg.—oleo-resinous **4561**
Mfg. of solvents, spirit varnishes, lacquers or dopes to be separately rated.

Varnish Mfg.—spirit—See "Lacquer or Spirit Varnish Mfg."

Vault Construction or Installation—fire or burglar proof **5057**

Vegetable Oil Mfg.—See "Oil Mfg.—vegetable."

Vegetable Packing — not canneries — including salesmen, drivers **8209**
This classification applies to buying or collecting from growers, sorting, grading, packing or otherwise preparing vegetables for transportation to market and to buyers.

Velvet or Plush Mfg. **2300**

Vending or Coin Operated Machines — installation service or repair — including salesmen, drivers **5192**
This classification includes storage, shop and outside operations.

Veneer Mfg. **2714**

Veneer Products Mfg. **2915**
This classification includes veneer mfg.

Veneer Products Mfg.—no veneer mfg. **2916**

Venetian Blind Assembling—from manufactured parts—N. P. D. **2881**
This classification includes finishing.

—W—

Wallboard Installation — within buildings — including drivers **5445**

This classification is applicable only when wallboard installation is performed as a separate operation not a part of, or incidental to, any other carpentry operations performed by the same contractor at the same job or location.

Wall Paper Mfg. **4301**

This classification includes designing, printing or finishing. Paper mfg. to be separately rated.

Warehousing—general merchandise—N. O. C. **8292**

Drivers to be separately rated as 7219-2 "Truckmen."

Watch Case Mfg. **3381**

Watch Mfg. **3385**

Watch case mfg. to be separately rated.

Water Mains or Connections Construction — including tunneling at street crossings when not performed under air pressure, drivers—N. P. D. with 7520 "Waterwork Operations." All other tunneling to be separately rated **6319**

Water Meter Mfg. **3634**

***Waterproofing:**

Waterproofing, other than roofing or subaqueous work, when performed as a separate operation not a part of, or incidental to, any other construction operation performed by the same contractor at the same job or location shall be classified in accordance with the following:

1. Application by means of brush or hand pressured caulking gun—5474 "Painting N . O. C."
2. Application by means of trowel
   (a) interior of buildings — 5480 "Plastering N. O. C."
   (b) exterior of buildings — 5922 "Masonry N. O. C."

3. Application of waterproofing materials by means of spray gun, cement gun, concrete gun or other pressure apparatus—5213 "Guniting," except as provided in (4) below.
4. Application of waterproofing material to exterior walls of foundations or subterranean structures by means of apparatus inserted in the ground — 9014 "Waterproofing — subterranean work only—application of waterproofing material by means of apparatus inserted in the ground."

Excavation, incidental to waterproofing operations shall be separately classified as Excavation.

Waterworks Operation—including salesmen, drivers **7520**
This classification includes store employees and meter readers. Construction of aqueducts, buildings, dams or reservoirs to be separately rated.

Webbing Mfg. **2380**
Jute webbing mfg. to be separately rated.

Welding or Cutting N. O. C.—including drivers —N. P. D. except work under air pressure shall be rated as 6257 "Caisson Work" or 6260 "Tunneling"; Work in connection with demolition jobs shall be rated as 5701 "Wrecking"; work in connection with the erection of iron or steel frame structures or bridges, and provided such erection is properly classed as 5040 "Iron or Steel Erection" shall be so rated; work in connection with oil or gas pipe line construction shall be rated as 6233 "Oil or Gas Pipe Line Construction" **3365**
This classification applies to both shop and outside work and includes incidental machining operations.

Whiting Mfg.—N. P. D. **5954**

Window Cleaning above second story or over 25 feet above ground—including drivers **9170**

Wineries **2143**
This classification applies to all operations including bottling. Distilling to be separately rated.

Wiping Cloth Dealers—including laundry operations; drivers **8103**

Wire Cloth Mfg. **3255**
Wire drawing to be separately rated.

Wire Drawing—iron or steel **3241**
This classification includes wire rope or cable mfg.

Wire Drawing or Cable Mfg.—not iron or steel **1924**

Wire Goods Mfg. N. O. C. **3257**
Wire drawing to be separately rated.

Wire Insulating or Covering **4470**
This classification includes incidental wire stranding. Wire drawing to be separately rated.

Wire Rope or Cable Mfg.—iron or steel—no wire drawing **3240**

Wood Preserving—including drivers **2960**
This classification includes yard or incidental wood working operations.

Wood Turned Products Mfg. N. O. C. **2841**

Woodenware Mfg. N. O. C. **2841**

Wool Combing or Scouring—N. P. D. **2260**

Wool Merchants **8103**
This classification includes warehouse.

Wool Pulling **2623**

Wool Separating **2216**
This classification applies to chemical separation of wool from cotton.

Wool Spinning and Weaving **2286**

Wrecking Buildings or Structures—not marine—all operations including salesmen or clerical at site of wrecking, and drivers **5701**

—Y—

Yarn or Thread Dyeing or Finishing—no yarn or thread mfg.—N. P. D. **2416**

Yarn or Thread Mfg.—cotton **2220**

Yarn or Thread Mfg.—silk **2302**

Yarn Mfg.—wool **2291**

This classification is not available for division of payroll with 2220-2, "Yarn or Thread Mfg.—cotton."

Yeast Mfg. **6504**

Y.M.C.A. or Y.W.C.A. Institutions—all employees including clerical **9063**

This classification includes teachers and instructors. Camp operation to be separately rated.

Youth Corps—See Office of Economic Opportunity.

RATE SECTION

The rate for each individual classification which carries the symbol "(a)" opposite its code number may be obtained by application to the Division of Workmen's Compensation.

Each rate is the unit of premium for each $100.00 of payroll except as otherwise provided.
*Denotes a change from last year to this year.

Code	Rate	Code	Rate	Code	Rate	Code	Rate
0005	3.05	1710	6.35	2150	5,20	2538	(a)
0006	8.00	1741	(a)	2156	(a)	2560	(a)
0008	2.25	1745	(a)	2157	4.40	2570	2.35
0034	4.95	1747	3.80	2172	(a)	2571	(a)
0035	1.55	1748	(a)	2177	(a)	2575	(a)
0042	4.20	1803	4.20	2211	(a)	2576	1.80
0050	10.20	1852	(a)	2216	(a)	2578	(a)
0106	10.05	1853	(a)	2220	(a)	2585	2.75
0251	3.95	1860	(a)	2260	(a)	2586	2.65
0400	(a)	1924	(a)	2280	(a)	2587	(a)
1005	2.80	1925	(a)	2286	(a)	2600	(a)
1009	11.85	2001	(a)	2288	(a)	2623	(a)
1016	16.90	2002	2.60	2291	(a)	2640	(a)
1164	18.35	2003	2.05	2300	(a)	2651	(a)
1165	11.00	2014	7.30	2302	(a)	2660	(a)
1320	4.00	2016	(a)	2303	(a)	2670	(a)
1322	9.20	2021	(a)	2305	(a)	2683	(a)
1330	11.70	2030	(a)	2348	(a)	2686	(a)
1421	(a)	2039	3.95	2351	(a)	2688	1.10
1427	(a)	2041	1.90	2352	(a)	2702	27.50
1428	(a)	2042	(a)	2361	(a)	2710	14.60
1429	(a)	2045	(a)	2362	(a)	2714	8.20
1430	(a)	2065	(a)	2380	2.10	2731	5.95
1438	4.45	2070	3.10	2383	(a)	2735	(a)
1452	8.25	2081	4.00	2386	(a)	2737	4.70
1463	6.40	2089	6.40	2388	(a)	2741	(a)
1470	(a)	2095	2.35	2402	(a)	2747	(a)
1472	(a)	2101	(a)	2413	(a)	2759	(a)
1605	11.15	2105	2.50	2416	(a)	2763	(a)
1624	10.40	2110	(a)	2417	(a)	2766	(a)
1642	(a)	2111	(a)	2501	.55	2790	(a)
1654	(a)	2112	2.90	2503	.50	2791	(a)
1655	6.15	2121	2.40	2531	(a)	2802	3.85
1699	(a)	2130	(a)	2532	(a)	2804	(a)
1701	3.20	2131	2.55	2534	(a)	2812	4.85
1703	(a)	2143	(a)	2537	(a)	2835	1.00

Code	Rate	Code	Rate	Code	Rate	Code	Rate
2836	(a)	3146	(a)	3620	7.70	4113	(a)
2841	3.70	3152	(a)	3629	(a)	4114	(a)
2881	2.50	3169	(a)	3632	3,25	4130	3.40
2883	3,95	3175	(a)	3634	1,80	4131	(a)
2913	(a)	3179	2.10	3635	(a)	4133	(a)
2915	4.70	3180	(a)	3638	(a)	4150	.70
2916	(a)	3188	(a)	3642	(a)	4206	(a)
2923	(a)	3200	1.70	3643	1.90	4207	(a)
2942	(a)	3220	3.10	3647	(a)	4239	(a)
2960	8.80	3223	(a)	3648	(a)	4240	(a)
3002	(a)	3224	(a)	3681	1.25	4243	(a)
3004	(a)	3227	(a)	3685	.85	4244	(a)
3017	(a)	3240	(a)	3686	(a)	4250	(a)
3018	(a)	3241	(a)	3719	4.15	4251	(a)
3022	(a)	3255	(a)	3724	4.40	4263	(a)
3027	(a)	3257	(a)	3726	5.50	4273	(a)
3028	(a)	3270	(a)	3803	(a)	4279	(a)
3030	7.25	3300	(a)	3807	3.30	4282	(a)
3040	9.35	3303	(a)	3808	(a)	4283	(a)
3041	(a)	3307	(a)	3821	16.90	4299	1.05
3042	(a)	3315	(a)	3822	(a)	4301	(a)
3060	4.35	3331	(a)	3823	(a)	4304	.65
3064	3.35	3336	2.25	3824	7.15	4307	.85
3066	4.20	3365	7.35	3826	(a)	4308	(a)
3075	(a)	3372	3.25	3827	(a)	4350	(a)
3076	2.75	3373	(a)	3830	(a)	4351	(a)
3081	4.45	3374	(a)	3851	(a)	4352	(a)
3082	(a)	3381	(a)	3864	(a)	4360	(a)
3085	3.30	3382	(a)	3865	2.55	4361	.40
3089	(a)	3383	.95	3881	(a)	4362	(a)
3091	(a)	3385	(a)	3883	(a)	4400	(a)
3093	(a)	3400	5.90	4000	8.25	4410	(a)
3110	(a)	3507	4.65	4021	6.10	4417	(a)
3111	6.20	3515	(a)	4024	(a)	4420	(a)
3113	1.10	3516	(a)	4034	7.85	4431	(a)
3114	2.80	3527	(a)	4036	(a)	4432	(a)
3117	(a)	3548	(a)	4038	2.00	4439	(a)
3118	(a)	3559	(a)	4053	(a)	4440	(a)
3119	(a)	3561	(a)	4054	(a)	4452	2.55
3120	(a)	3565	(a)	4061	1.95	4459	(a)
3122	(a)	3571	(a)	4062	(a)	4470	(a)
3126	(a)	3574	(a)	4101	(a)	4479	(a)
3131	(a)	3580	(a)	4102	(a)	4484	2.45
3132	(a)	3581	(a)	4111	(a)	4489	(a)
3145	(a)	3612	5.50	4112	(a)	4493	(a)

Code	Rate	Code	Rate	Code	Rate	Code	Rate
4511	.75	5069	12,75	6045	5,85	7403	3.30
4536	3.70	5086	13.40	6204	8.60	7405	1.90
4557	(a)	5102	4.40	6206	5.15	7411	12.00
4558	2.00	5146	3.00	6209	16.20	7412	4.00
4561	(a)	5160	4.25	6213	4.60	7418	6.50
4567	(a)	5183	3.65	6214	4.60	7420	26.55
4568	(a)	5184	3.25	6216	7.65	7421	3.50
4581	(a)	5188	6.05	6217	9.60	7422	4.20
4583	5.45	5190	2.50	6229	7.55	7423	2.50
4597	(a)	5191	.65	6233	6.85	7425	3.25
4611	(a)	5192	2.10	6235	13.30	7430	(a)
4627	(a)	5213	7.00	6236	11.05	7431	3.25
4628	(a)	5215	4.70	6237	(a)	7500	(a)
4635	3.95	5221	5.35	6251	(a)	7502	1.40
4663	(a)	5222	8.50	6252	26.55	7504	(a)
4665	5.60	5348	3.35	6254	(a)	7515	(a)
4670	(a)	5402	(a)	6257	18.00	7520	2.60
4683	(a)	5403	6.50	6260	(a)	7529	10.40
4686	(a)	5437	2.15	6306	9.20	7536	2.30
4692	.65	5443	3.75	6319	8.20	7538	12.15
4693	1.80	5445	5.15	6325	6.35	7539	2.60
4703	(a)	5462	6.40	6400	6.05	7540	3.95
4710	2.00	5469	36.20	6504	1.95	7570	(a)
4712	(a)	5474	7.95	6701	6.10	7590	(a)
4716	(a)	5479	5.40	6801	(a)	7600	2.55
4717	(a)	5480	7.40	6824	4.45	7601	6.95
4720	3.60	5491	(a)	6841	(a)	7609	.50
4730	(a)	5506	5.15	6843	(a)	7610	.30
4740	2.30	5507	3.95	6845	(a)	7620	(a)
4741	(a)	5508	14.40	6874	(a)	7704	3.45
4743	6.25	5538	4.20	7130	(a)	7720	3.75
4750	(a)	5551	13.00	7133	4.15	7721	2.80
4751	(a)	5606	.90	7201	23.35	7855	7.80
4761	(a)	5610	4.05	7207	6.95	8001	.85
4766	(a)	5645	5.20	7219	13.05	8006	1.55
4774	(a)	5651	5.20	7222	7.55	8008	.65
4902	(a)	5701	80.00	72.30	3.35	8010	1.30
4923	(a)	5703	14.75	7250	11.40	8013	.25
4940	(a)	5705	26.20	7313	(a)	8017	.70
5000	22.70	5951	(a)	7333	8.45	8018	1.80
5022	7.40	5954	(a)	7360	4.15	8021	2.00
5037	18.55	6003	22.35	7362	6.20	8031	3.95
5040	32.50	6005	11.85	7380	4.45	8032	.60
5057	20.40	6017	6.25	7382	2.55	8033	1.95
5059	12.75	6018	4.35	7390	5.05	8034	1.80

Code	Rate	Code	Rate	Code	Rate	Code	Rate
8039	.80	8304	4,50	8838	.25	9186	14.05
8044	1.95	8350	3.70	8840	.35	9220	2.80
8046	1.40	8353	4.45	8868	.20	9402	4.45
8047	1.40	8385	3.05	8901	.20	9403	8.90
8048	2.15	8387	4.95	9014	3.40	9410	2.30
8050	1.10	8391	2.80	9015	5.40	9411	.80
8090	.80	8392	2.70	9016	3.60	9420	4.90
8102	1.40	8393	2.50	9019	(a)	9421	3.00
8103	3.80	8500	(a)	9023	2.80	9424	4.80
8105	1.65	8601	.95	9040	3.20	9501	1.90
8106	5.25	8605	.75	9052	4.45	9505	(a)
8107	3.35	8606	3.15	9053	2.35	9519	2.60
8108	(a)	8607	3.15	9060	1.95	9521	2.90
8111	2.95	8710	(a)	9061	2.15	9522	1.40
8116	2.80	8720	.65	9063	1.40	9529	(a)
8203	5.20	8731	1.80	9077	(a)	9530	31.10
8204	5.70	8742	1.30	9078	2.80	9539	3.25
8209	3.10	8743	.50	9079	2.90	9545	1.90
8215	4.35	8745	3.25	9080	(a)	9549	6.05
8227	5.50	8748	.85	9088	13.90	9552	5.65
8232	6.00	8753	(a)	9089	.80	9553	5.20
8233	5.20	8755	.60	9090	1.70	9586	.35
8235	4.60	8800	.45	9092	1.80	9600	.70
8263	16.65	8803	.30	9101	2.15	9610	1.25
8264	7.30	8810	.35	9102	3.20	9620	1.65
8265	15.85	8812	1.10	9149	1.05	9630	20.10
8266	(a)	8829	3.85	9154	.75	9984	(a)
8279	6.90	8831	2.10	9156	1.40	9985	(a)
8288	7.40	8833	.70	9170	26.95		
8291	(a)	8834	5.15	9180	6.85		
8292	3.60	8835	2.35	9181	6.80		
8293	4.35	8837	2.80	9182	3.00		

Revised July 1, 1971

CLASSIFICATION CODES BY NUMERICAL SEQUENCE

Code	CLASSIFICATION
0005	Nurserymen—incl. incidental landscape gardening—inc. D
0006	Farms—inc. D
0008	Gardening—Market—inc. D
0034	Poultry or Egg Producers or Hatcheries—inc. D
0035	Florists—cultivating or gardening—inc. D
0042	Landscape Gardening—inc. D
0050	Farm Machinery Operation—inc. D
0106	Tree Pruning, Spraying—inc. D
0251	Irrigation Works Operation—inc. D
1005	Coal Mining—surface—inc. D
1009	Coal Mining—surface auger mining—inc. D
1016	Coal Mining underground—N.O.C.—inc. D
1164	Mining—N.O.C.—not coal—with shafts—inc. D
1165	Mining—N.O.C.—not coal—surface—inc. D
1320	Oil or Gas Lease Operators—inc. D
1322	Oil or Gas Wells—cleaning or swabbing of old wells—inc. D
1330	Oil or Gas Well Shooting—inc. D
1421	Blast Furnace Operation—inc. D
1427	Magnesium Metal Mfg.—electrolysis of fused magnesium chloride process—inc. D
1428	Magnesium Metal Mfg.—ferro silicon process—inc. D
1429	Magnesium Metal Mfg.—N.O.C.—inc. D
1430	Smelting, Sintering or Refining—lead—inc. D
1438	Smelting, Sintering or Refining—metals N.O.C.—inc. D
1438	Smelting, Electric process—inc. D
1438	Calcium Carbide Mfg.—inc. D
1452	Graphite Mfg.—inc. D
1452	Ore Milling—inc. D
1463	Asphalt Works—inc. D
1463	Coal Billet or Briquette Mfg.—inc. D
1470	Coke Mfg.—by-product ovens—inc. D
1470	Coke Mfg.—Beehive—inc. D
1472	Alcohol Mfg.—Wood—inc. D
1472	Charcoal Mfg.—inc. distillation—inc. D
1472	Creosote Mfg.—from wood tar—inc. D
1472	Distillation—wood—inc. D

Code	CLASSIFICATION
1605	Rock Excavation—not tunneling or street or road construction—inc. D
1624	Quarries N.O.C.—inc. D
1624	Slate Splitting, etc.—inc. D
1642	Lime Mfg.
1654	Quarries—cement rock—surface—inc. D
1655	Lime Mfg.—quarries—surface—inc. D
1655	Quarries—limestone, surface—inc. D
1699	Rock Wool Mfg.
1701	Cement Mfg.
1703	Plaster Mills
1710	Stone Crushing—no quarrying—inc. D
1741	Flint or Spar Grinding—inc. D
1741	Silica Grinding—inc. D
1745	Hone or Oilstone Mfg.
1745	Soapstone or Soapstone Products Mfg.
1747	Emery Works—inc. D
1747	Talc Mills—inc. D
1748	Abrasive Wheel Mfg.—inc. D
1803	Slate Milling—inc. D
1803	Stone Cutting or Polishing N.O.C.—inc. D
1852	Asbestos Goods Mfg.—incl. spinning and weaving
1853	Mica Goods Mfg.
1860	Abrasive Paper or Cloth Preparation
1924	Wire Drawing or Cable Mfg.
1924	Cable Mfg. or wire drawing—not iron or steel
1925	Die Castings
2001	Cracker Mfg.
2002	Macaroni Mfg.
2003	Bakeries—inc. salesmen, route supervisors, drivers
2014	Feed Mfg.
2014	Grain Milling
2016	Breakfast Food Mfg.
2021	Molasses or Syrup Refining
2021	Sugar Refining
2030	Sugar Mfg.—Beet
2039	Ice Cream Mfg.—inc. D
2041	Confectionery Mfg.
2042	Chocolate or Cocoa Mfg.
2045	Chewing Gum Mfg.
2065	Milk Products Mfg.—N.O.C.
2070	Butter or Cheese Mfg.—inc. S/D & route supv.
2070	Creameries—inc. S/D & route supv.
2070	Milk Depots or Milk Dealers—inc. S/D & route supv.
2081	Slaughtering
2089	Packing Houses
2095	Meat Products Mfg.—N.O.C.

Code	CLASSIFICATION
2095	Sausage or Sausage Casing Mfg.
2101	Fish Curing
2105	Fruit Packing
2110	Pickle Mfg.
2111	Canneries—N.O.C.
2112	Fruit Evaporating or Preserving
2121	Breweries—inc. D
2121	Malt Houses—inc. D
2130	Alcohol Manufacturing—grain
2130	Spiritous Liquors: Distillers
2131	Spiritous Liquors: Bottling
2143	Fruit Juice Mfg.
2143	Wineries
2150	Ice Mfg.
2156	Bottling—no carbonated liquids or spiritous liquors—inc. D & route supervisors
2157	Bottling—N.O.C.—inc. D & route supervisors
2157	Carbonated Beverage Mfg.—N.O.C.—inc. D & route superv.
2172	Cigarette Mfg.
2177	Cigar Mfg.
2211	Cotton Batting, Wadding or Waste Mfg.
2216	Shoddy Mfg.
2216	Wool Separating
2220	Thread Mfg.—cotton
2220	Yarn or Thread Mfg.—cotton
2260	Wool Combing or Scouring
2280	Hatters' Fur Mfg.
2286	Wool Spinning and Weaving
2288	Felting Mfg.
2291	Yarn Mfg.—wool
2300	Plush or Velvet Mfg.
2300	Velvet or Plush Mfg.
2302	Silk Thread or Yarn Mfg.
2302	Thread Mfg.—silk
2302	Yarn or Thread Mfg.—silk
2303	Silk Throwing and Weaving
*2305	Textile Fiber Mfg.—synthetic
2348	Flax Spinning and Weaving
2348	Hemp or Jute Spinning and Weaving
2348	Jute or Hemp Spinning and Weaving
2348	Carpet or Rug Mfg.—jute or hemp
2351	Cord or Twine Mfg.—cotton
2352	Cordage, Rope or Twine Mfg.—N.O.C.
2361	Hosiery Mfg.
2362	Glove or Mitten Mfg.—knit
2362	Knit Goods Mfg.—N.O.C.
2380	Net Mfg.—not wire
2380	Webbing Mfg.

Code	CLASSIFICATION
2380	Braid and Fringe Mfg.
2383	Typewriter Ribbon or Carbon Paper Mfg.
2383	Carbon Paper or Typewriter Ribbon Mfg.
2386	Lace Mfg.
2388	Embroidery Mfg.
2402	Carpet or Rug Mfg.—N.O.C.
2413	Textiles—bleaching, dyeing, etc.
2416	Yarn or Thread Dyeing or Finishing
2417	Cloth Printing
2501	Clothing Mfg.
2501	Doll Clothing or Cloth Dolls—cloth parts mfg.
2501	Furnishing Goods Mfg.—N.O.C.
2501	Shirt Mfg.
2501	Suspenders Mfg.
2501	Collar Mfg.
2503	Dressmaking or Tailoring—custom exclusively—N.P.D.
2503	Tailering or Dressmaking
2531	Hat Mfg.—straw
2532	Millinery Mfg.
2534	Feather or Flower Mfg.—artificial
2534	Flower or Feather Mfg.—artificial
2534	Hair Goods Mfg.—human hair
2560	Umbrella Mfg.
2570	Mattress or Box Springs Mfg.
2571	Feather Pillow Mfg.
2571	Pillow, Quilt or Cushion Mfg.
2571	Quilt Mfg.
2575	Bag Renovating—incl. sewing
2576	Awning or Tent Mfg.—shop only
2576	Canvas Goods Mfg.—N.O.C.—shop only
2576	Sailmaking—shop
2578	Bag or Sack Mfg.—cotton burlap or gunny
2585	Diaper Service—See "Laundering or Dry Cleaning"
2585	Carpet, Rug & Upholstery—See "Laundering or Dry Cleaning"
2585	Laundries—N.O.C.—inc. D
2586	Cleaning or Dyeing—incl. S.; D
2587	Towel or Toilet Supply Companies—inc. D
2600	Fur Mfg.
2623	Leather Mfg.—patent or enamel
2623	Tanning—leather manufacture—wool pulling
2623	Wool Pulling
2640	Leather Embossing—N.P.D.
2651	Shoe Stock Mfg.
2651	Shoe Findings Mfg.
2660	Boot or Shoe Mfg.—N.O.C.
2660	Shoe or Boot Mfg.—N.O.C.

Code	CLASSIFICATION
2670	Glove Mfg.—from leather or textile fabrics
2683	Bag Mfg.—traveling bags or hand luggage
2686	Leather Belting Mfg.
2688	Leather Goods Mfg.—N.O.C.
2688	Pocketbook Mfg.—leather or fabric
2702	Logging or lumbering—inc. D
*2702	Truckmen, contract, hauling logs, inc. D
2710	Saw Mills
2714	Veneer Mfg.
2731	Planing or Moulding Mills
2735	Furniture Stock Mfg.
2735	Pencil Stock Mfg.—wood
2737	Sash, Door or Assembled Millwork Mfg.—inc. D
2741	Cooperage Stock Mfg.—heads, hoops or staves
2741	Last Block Mfg.
2747	Cooperage Assembling
2747	Barrel Assembling
2759	Box or Box Shooks Mfg.
2763	Trunk Mfg.
2766	Box Mfg.—cigar—wood
2790	Last or Shoe Form Mfg.
2790	Pattern-making—N.O.C.—N.P.D.
2791	Pipe Mfg.—wooden, tobacco
2802	Carpentry—shop only—excl. commercial lumber yards—inc. D
2804	Coffin or Casket Mfg. or Assembling—wood
2812	Cabinet Works—with power driven machinery
2812	Trailer—sales & service
2835	Brush or Broom Mfg.—assembling only
2836	Brush or Broom Mfg.—incl. assembling, etc.
2841	Brush & Broom Mfg.—Sawing, Moulding or Turning of Backs or Handles only; no assembling
2841	Shade Roller Mfg.—wood
2841	Shuttle Mfg.
2841	Woodenware Mfg.—N.O.C.
2841	Wood-Turned Products Mfg.—N.O.C.
2881	Cabinet Works—no power driven woodworking machinery—N.P.D.
2881	Furniture Assembling—wood
2881	Venetian Blind Assembling
2883	Billiard Table Mfg.—Including Installation
2883	Furniture Mfg.—wood—N.O.C.—assembling or finishing
2883	Phonograph Cabinet Mfg.
2883	Piano Case Mfg.
2913	Rattan, Willow or Twisted Fibre Products Mfg.
2915	Veneer Products Mfg.—veneer mfg.
2916	Veneer Products Mfg.—no veneer mfg.
2923	Musical Instrument Mfg.—wood—N.O.C.

Code	CLASSIFICATION
2923	Organ Building—incl. installation
2923	Piano or Player Piano Mfg.
2942	Crayon, Pencil or Penholder Mfg.
2942	Pencil, Penholder or Crayon Mfg.
2960	Tie, Post, & Pole Yards—inc. D
2960	Wood Preserving—inc. D
3002	Steel Making—open hearth—inc. D
3004	Steel Making—electric furnace—inc. D
3017	Rolling Mills—by doubling process—inc. D
3018	Rolling Mills—N.O.C.—iron or steel—inc. D
3018	Rolling Mills, cold rolling or cold drawing, inc. D
3022	Pipe or Tube Mfg.—other than iron, lead or steel —inc. D
3027	Rolling Mills—N.O.C.—soft metals—inc. D
3028	Pipe or Tube Mfg.—iron or steel—inc. D
3030	Iron or Steel Works—shop—inc. D
3040	Iron Works—shop—assembling or manufacturing ornamental brass, bronze or iron work—inc. D
3041	Iron Works—shop—manufacturing, fabricating or assembling decorative or artistic brass, bronze or iron work—inc. foundries; D
3042	Elevator or Escalator Mfg.
3060	Door, Door Frame or Sash Mfg., Wood and Sheet Metal
3064	Sign Mfg.—metal
3066	Sheet Metal Work—shop
3075	Coppersmithing—shop
3076	Fireproof Equipment Mfg.
3076	Bedstead Mfg. or Assembling—metal
3076	Furniture Mfg.—metal
3081	Foundries—iron—N.O.C.
3081	Foundries—malleable iron
3082	Foundries—steel castings
3085	Foundries—non ferrous metals—N.O.C.
3089	Pipe Mfg.—cast iron—N.O.C.
3091	Enameled Iron Ware Mfg.
3093	Pipe Mfg.—cast iron—centrifugal process
3110	Chain Mfg.—forged chains
3110	Forging Works—drop or machine
3110	Tool Mfg.—N.P.D.
3111	Blacksmithing—N.P.D.
3111	Pipe Bending and Cutting
3113	Tool Mfg.—N.O.C.—not drop or machine forged tools
3114	Tool Mfg.—N.O.C.—machine or finishing
3117	File Mfg.
3118	Saw Mfg.
3119	Needle Mfg.
3119	Penpoint Mfg.

Code	CLASSIFICATION
3120	Razor Mfg.—safety
3122	Cutlery Mfg.—N.O.C.
3122	Razor Mfg.—N.O.C.
3126	Tool Mfg.—agricultural, construction, etc.
3131	Button or Fastener Mfg.—metal
3132	Nut or Bolt Mfg.
3132	Spike Mfg.
3145	Automatic Screw Machine Prod. Mfg.—N.P.D.
3145	Screw Mfg.
3146	Hardware Mfg.—N.O.C.
3146	Horseshoe Mfg.
3146	Skate Mfg.
3152	Nail Mfg.
3169	Stove Mfg.
3175	Heater or Radiator Mfg.—cast iron
3175	Radiator or Heater Mfg.—cast iron
3179	Electrical Apparatus Mfg.—N.O.C.
3180	Electric or Gas Lighting Fixtures Mfg.
3180	Gas or Electric Lighting Fixtures Mfg.
3188	Plumbers' Supplies Mfg.—N.O.C.
3200	Arms Mfg.—small arms—50 caliber or under
3220	Can Mfg.
3223	Automobile Lamp Mfg.—N.P.D.
3223	Lamp or Lantern Mfg.—N.O.C.
3224	Enamel or Agate Ware Mfg.
3227	Aluminum Ware Mfg.—from sheet aluminum
3240	Cable or Wire Rope Mfg.—iron or steel—no wire drawing
3240	Wire Rope or Cable Mfg.—iron or steel—no wire drawing
3241	Wire Drawing—iron or steel
3255	Wire Cloth Mfg.
3257	Wire Goods Mfg.—N.O.C.
3270	Eyelet Mfg.
3270	Pin Mfg.
3270	Tack Mfg.
3300	Bed Spring or Wire Mattress Mfg.
3303	Spring Mfg.—not wire springs
3307	Heat Treating—metal—N.P.D.
3315	Brass or Copper Goods Mfg.
3331	Lead Works—sheet, pipe or shot
3336	Type Foundries
3365	Welding or Cutting—N.O.C.—inc. D
3372	Electroplating—N.P.D.
3373	Galvanizing or tinning, not electrolytic—N.P.D.
3374	Detinning
3381	Silverware Mfg.
3381	Watch Case Mfg.
3382	Clock Mfg.

Code	CLASSIFICATION
3383	Gold Leaf Mfg.
3383	Jewelry Mfg.
3385	Watch Manufacturing
3400	Metal Goods Mfg.
3507	Agricultural Machinery Mfg.
3507	Locomotive Works
3507	Mining or Ore Milling Machinery Mfg.
3507	Road or Street Making Machinery Mfg.
3507	Safe Mfg. or Repairing
3507	Steam Shovels, etc., Mfg.
3515	Textile Machinery Mfg.
3516	Loom Harness or Reed Mfg.
3527	Arms Mfg.—N.O.C.
3548	Printing or Bookbinding Mfg.
3559	Confectioners' Machinery Mfg.
3561	Sewing Machine Mfg.
3565	Typewriter Mfg.
3571	Steam or Air Pressure Gauge Mfg.
3574	Adding Machine Mfg.—N.O.C.
3574	Cash Register Mfg.
3574	Gas Meter Mfg.
3580	Speedometer or Taximeter Mfg.
3581	Carburetor Mfg.
3612	Engine Mfg.—N.O.C.—excl. foundry
3612	Pump Mfg.—excl. foundry
3620	Boilermaking
3620	Tank Bldg.—metal—shop
3629	Precision Machined Parts Mfg.—N.O.C.—N.P.D.
3632	Machine Shops—N.O.C.
3634	Automatic Sprinkler Head Mfg.
3634	Valve Mfg.
3634	Water Meter Mfg.
3635	Gear Mfg. or Grinding—N.P.D.
3638	Ball or Roller Bearing Mfg.—N.P.D.
3642	Battery Mfg.—dry
3643	Electric Power or Transmission Equipment Mfg.
3647	Battery Mfg.—storage
3648	Automotive Lighting Mfg.—N.O.C.
3681	Electrical Cord Set, Radio or Ignition Harness Assembling
3681	Radio Apparatus Mfg. or Assembling
3681	Telephone or Telegraph Apparatus Mfg.
3685	Instrument Mfg.—N.O.C.
3685	Thermometer Mfg.
3686	Musical Instrument Mfg.—metal—N.O.C.
3719	Oil Still Erection or Repair
3724	Electric Apparatus Installation or Repair
3724	Millwright Work—N.O.C.—inc. D
3726	Boiler Installation or Repair—steam

Code	CLASSIFICATION
3726	Boiler Scaling—N.P.D.
3726	Tank Erection or Repair—metal—within bldgs.
3803	Automobile Wheel Mfg.—metal—not cast
3807	Automobile Radiator Mfg.
3807	Radiator Mfg.—automobile—N.P.D.
3808	Automobile Manufacturing or Assembling
3821	Automobile Dismantling—inc. D
3822	Automobile Body Mfg.—die pressed steel
3823	Automobile Body Mfg.—riveted, arc or acetylene welded
3824	Automobile Body Mfg.—N.O.C.
3826	Aircraft Engine Mfg.
3826	Engine Mfg.—aircraft
3827	Automobile Engine Mfg.
3827	Engine Mfg.—auto
3830	Airplane Mfg.
3851	Motorcycle Mfg. or Assembling
3864	Carriage or Wagon Mfg. or Assembling
3865	Baby Carriage Mfg.
3865	Bicycle Mfg. or Assembling
3881	Car Mfg.—railroad—inc. D
3883	Car Wheel Mfg.—inc. D
4000	Clay or Shale Digging—inc. D
4000	Sand or Gravel Digging—inc. D
4021	Brick or Clay Products Mfg.—N.O.C.—inc. D
4021	Clay Products Mfg.—N.O.C.—inc. D
4021	Earthenware or Tile Mfg.—N.O.C.—inc. D
4024	Refractory Products Mfg.—inc. D
4034	Concrete Products Mfg.—shop or yard work only —inc. D
4036	Plaster Board or Plaster Block Mfg.—inc. D
4036	Plaster or Staff Mixing—inc. D
4038	Dress Form Mfg.—papier mache or plaster
4038	Plaster Statuary or Ornament Mfg.
4053	Potteries—china or tableware mfg.
4054	Terra Cotta Mfg.—for decorative purposes
4061	Potteries—glazed or porcelain earthenware mfg. —hand molded or cast
4062	Potteries—mfg. porcelain ware by means of mechanical press forming
4101	Glass Mfg.—polished plate—inc. D
4101	Glass Mfg.—rolled—inc. D
4102	Glass Mfg.—sheet window glass—inc. D
4111	Glassware Mfg.—no automatic blowing machines
4112	Incandescent Lamp Mfg.
4112	Radio or TV Tube Mfg.
4113	Glass Mfg.—Cut
4114	Glassware Mfg.—N.O.C.
4130	Glass Merchants

Code	CLASSIFICATION
4133	Cathedral or Art Glass Window Mfg.
4150	Optical Goods Mfg.—N.O.C.
4206	Pulp Mfg.—ground wood process
4207	Pulp Mfg.—chemical process
4239	Paper Mfg.
4240	Box Mfg.—set-up paper boxes
4243	Box Mfg.—folding paper boxes—N.O.C.
4244	Corrugated or Fibre Board Containers Mfg.
4250	Paper Coating—not building or roofing paper
4250	Paper Corrugating or Laminating
4250	Paper Crepeing
4250	Paper Oiling, Paraffining, etc.
4251	Loose-Leaf Ledger or Note Book Mfg.
4251	Stationery Mfg.—N.P.D.
4263	Fibre Goods Mfg.
4273	Bag Mfg.—paper only
4279	Paper Goods Mfg.—N.O.C.
4282	Boot and Shoe Pattern Mfg.—N.P.D.
4282	Dress Pattern Mfg.—paper—inc. O
4282	Music Roll Mfg.
4283	Building or Roofing Paper or Felt preparation
4299	Lithographing
4299	Playing Card Mfg.
4299	Printing
4299	Rubber Stamp Mfg.
4301	Wall Paper Mfg.
4304	Newspaper Publishing
4307	Bookbinding
4308	Linotype or Hand Composition—N.P.D.
4350	Electrotyping
4351	Photo Engraving
4352	Engraving
4360	Motion Pictures—development of negatives, etc.
4361	Photographers—all employees—inc. D. S. O.
4362	Film Exchanges—inc. O
4400	R. P. & B. Prod.: Rubber Reclaiming
4410	R. P. & B. Prod.: Rubber Goods Mfg.—N.O.C.
4417	R. P. & B. Product.:Boot or Shoe Mfg.—Rubber
4420	R. P. & B. Prod.: Rubber Tire Mfg.
4431	R. P. & B. Products—Phonograph Record Mfg.
4432	R. P. & B. Prod.: Fountain Pen or Mechanical Pencil Mfg.
4439	Lacquer or Spirit Varnish Mfg.
4440	Pyroxylin Mfg.
4452	R. P. & B. Prod.: Bone or Ivory Goods Mfg.
4452	R. P. & B. Prod.: Horn Goods Mfg.
4452	R. P. & B. Prod.: Plastics—fabricated products mfg.—N.O.C.

Code	CLASSIFICATION
4459	R. P. & B. Prod.: Plastics—mfg. of sheets, rods, tubes, etc.
4470	Cable Mfg.—insulated electrical cable
4470	Wire Insulating or Covering
4479	R. P. & B. Prod.: Button Mfg.—other than metal
4484	R. P. & B. Prod.: Plastics—molded products manufacture—N.O.C.
4489	Doll or Doll Parts Mfg.
4493	R. P. & B. Prod.: Fabric Coating or Impregnating—N.O.C.
4493	R. P. & B. Prod.: Leather Mfg.—imitation
4493	R. P. & B. Prod.: Linoleum Mfg.—burlap or felt base
4493	R. P. & B. Prod.: Linoleum Mfg.—imitation
4493	R. P. & B. Prod.: Oil Cloth Mfg.
4511	Analytical Chemists—laboratory and outside
4511	Assaying N.P.D.—laboratory and outside
4536	Acid Mfg.—sulphuric, hydrochloric or nitric only
4557	Ink Mfg.—printing
4558	Paint Mfg.
4561	Varnish Mfg.—oleo—resinous
4567	Lead Mfg.—red or white
4568	Salt, Borax or Potash Producing or Refining—inc. D
4581	Phosphate Works—inc. D
4583	Fertilizer Mfg.—inc. D
4597	Ink (writing), Mucilage or Paste Mfg.
4597	Mucilage Mfg.
4597	Paste Mfg.
4597	Polish or Dressing Mfg.
4611	Drug, Medicine or Pharmaceutical Preparations Mfg.—not manufacturing ingredients
4627	Extract Mfg.—dyewood, licorice or tanning
4628	Essential Oils Mfg.—inc. distillation
4628	Extract Mfg.—perfumery, medicinal or flavoring—incl. essential oils
4635	Acetylene Gas Mfg.
4635	Carbonic Acid Gas Mfg.—inc. D
4635	Oxygen or Hydrogen Mfg.—inc. D
4653	Glue Mfg.—inc. D
4665	Rendering Works—N.O.C.—inc. D
4683	Oil Mfg.—vegetable—N.O.C.
4686	Oil Mfg.—vegetable—by solvent extraction process
4692	Dental Laboratories
4693	Pharmaceutical or Surgical Goods Mfg.—N.O.C.
4703	Corn Products Mfg.
4703	Dextrine Mfg.
4703	Starch Mfg.

Code	CLASSIFICATION
4710	Candle Mfg.—N.P.D.
4712	Grease or Oil Mixing or Blending
4716	Lard Refining
4717	Butter Substitutes Mfg.
4720	Soap or Synthetic Detergent Mfg.
4730	Match Mfg.
4740	Oil Refining—petroleum—inc. D
4741	Asphalt or Tar Distilling or Refining—inc. D
4743	Gasoline Recovery—inc. D
4750	Synthetic Rubber Intermediate Mfg.
4751	Synthetic Rubber Mfg.
4761	Explosives or Ammun: Fireworks Mfg.—inc. D
4766	Explosives or Ammun. Cartridge Charging or Loading—all operations—inc. D
4825	Drug, Medicine or Pharmaceutical Preparations Mfg.—inc. manufacture of ingredients
4902	Fishing Rod and Tackle Mfg.
4902	Harness or Saddle Mfg.
4902	Sporting Goods Mfg.—N.O.C.
4923	Photographic Supplies Mfg.
4940	Soda Water Fountain or Apparatus Mfg.
5000	Chimney Construction—inc. foundations
5000	Smokestack or Chimney Lining
5022	Masonry—N.O.C.
5022	Plaster or Stucco Work—on outside of bldgs.
5022	Water proofing—by means of troweling—exterior
5037	Painting—metal bridges—inc. D
5037	Painting—metal structures—inc. D
5040	Iron or Steel Erection—erecting iron or steel frame structures
5040	Iron or Steel Erection—iron—work on outside of bldgs.
5040	Iron or Steel Erection—metal bridges
5040	Iron or Steel Erection—radio, TV or water towers
5057	Iron or Steel Erection—N.O.C.
5057	Vault Construction or Installation
5059	Iron or Steel Erection—frame structures not over two stories
5069	Iron or Steel Erection in the Construction of Dwellings Not Exceeding Two Stories in Height
5086	Iron or Steel Erection—prefab
5102	Door, Door Frame or Sash Erection
5102	Iron, Brass or Bronze Erection—decorative
5102	Iron, Brass or Bronze Erection—non-structural—within bldgs.
5146	Furniture or Fixture Installation in Offices or Stores—N.O.C.
5160	Elevator Erection or Repair

Code	CLASSIFICATION
5183	Plumbing—N.O.C.—inc. D
*5184	Steam Pipe for Boiler Insulation—inc. D
5188	Automatic Sprinkler Installation—inc. D
*5190	Electrical Wiring—within bldgs.—inc. D
5191	Office Machine or Appliance Installation, Inspection, Adjustment or Repair N.O.C.
*5191	Piano Tuning—away from shop
5192	Vending or Coin Operated Machines Installation, Service or Repair—inc. D. S.
5213	Concrete Construction—N.O.C.—inc. foundations
5213	Guniting—inc. D
5213	Water-proofing—pressure apparatus
5215	Concrete Work—not monolithic concrete building construction
5221	Concrete or Cement Work—floors, driveways, yards or sidewalks—inc. D
5221	Paving or Re-paving—floors, driveways, yards, etc.—inc. D
5222	Concrete Construction in Connection with Bridges or Culverts—all types
5348	Marble or Stone Setting—interior construction only
5348	Tile, Stone, Mosaic or Terrazzo Work—interior const. only
5402	Hot House Erection—all operations
5403	Carpentry—N.O.C.
5437	Carpentry—installation of cabinet work or interior trim
5437	Carpentry—installation of paraquet or finished wooden flooring
5443	Lathing—inc. D
5445	Wallboard Installation—within bldgs.—inc. D
5462	Glaziers—away from shop—inc. D
5469	Cleaning or Renovating Outside Surfaces of Buildings—inc. D
5474	Painting or Paper Hanging—N.O.C.—inc. D
5474	Water-proofing—by means of brush application
5479	Insulation Work—inc. D
5480	Plastering—N.O.C.—inc. D
5480	Waterproofing—trowel application—interiors
5491	Paper Hanging—inc. D
5506	Street or Road Construction, Paving or Repaving —all kinds—inc. D
5507	Street or Road Construction—clearing of right of way—inc. D
5508	Street or Road Construction—rock excavation—inc. D

Code	CLASSIFICATION
5538	Metal Ceiling or Wall Covering Installation—inc. shop and D
5538	Sheet Metal Work Erection—N.O.C.—inc. D
5551	Roofing—all kinds—inc. D
5606	Contractors—executive supervisors
5610	O.E.O., etc.
5645	Carpentry—in the construction of detached private residences
5651	Carpentry—in the construction of dwellings not exceeding three stories in height
5701	Salvage Operations—inc. D.S.O.
5701	Wrecking of Buildings or Structures—not marine—inc. D.S.O.
5703	Building, Raising or Moving—inc. D
5703	Underpinning of Bldgs., etc.—inc. D
5705	Salvage Operations — removing, storing, reconditioning and distributing of merchandise in bldgs.
5951	Serum Mfg.—inc. D
5954	Color Grinding, Blending or Testing — dry — no handling or flammable, poisonous, caustic, corrosive or oxidizing materials—N.P.D.
5954	Whiting Mfg.
6003	Pile Driving—inc. D
6005	Dike or Revetment Construction—inc. D
6005	Jetty or Breakwater Construction—inc. D
6017	Dam or Lock Construction—Concrete—inc. D
6018	Dam or Lock Construction—earth—inc. D
6045	Levee Construction—inc. D
6204	Drilling—N.O.C.—(inc. water well drilling)—inc. D
6206	Oil or Gas Well—acidizing—inc. D
6206	Oil or Gas Wells—cementing—inc. D
6209	Oil Rig or Derrick Erecting or Dismantling—wood or metal—inc. D
6213	Oil or Gas Wells—specialty tool operation—N.O.C.—inc. D
6214	Oil or Gas Wells—perforating of casing all operations—inc. D
6216	Oil or Gas Lease Work—N.O.C.—by contractors—inc. D
6217	Excavation—N.O.C.—inc. D
6217	Grading of Land—inc. D
6229	Irrigation or Drainage Systems—construction—inc. D
6233	Oil or Gas Pipe Line Construction—inc. D
6235	Oil or Gas Wells—drilling or re-drilling—inc. D
6236	Oil or Gas Wells—installation or recovery of casing—inc. D

Code	CLASSIFICATION
6237	Oil or Gas Wells—instrument logging or survey work in wells, inc. D
6251	Tunneling—not pneumatic
6252	Caisson Work—not pneumatic—all operations to completion—inc. pile driving-excavating, masonry or concrete work up to completion of substructure only
6252	Coffer Dam work—not pneumatic
6252	Shaft Sinking—all work to completion
6254	Subway Construction—inc. D
6257	Caisson Work—pneumatic—not foundations
6260	Tunneling—pneumatic—all operations
6306	Sewer Construction—all operations—inc. D
6319	Gas Mains or Connections Construction—inc. D
6319	Steam Mains or Connections—inc. D
6319	Water Mains Construction—inc. D
6325	Conduit Construction—for cables or wires—inc. D
6400	Fence Erection—not farm—inc. D
6504	Baking Powder Mfg.
6504	Coffee cleaning, roasting or grinding
6504	Food Sundries Mfg.—N.O.C.—no cereal milling
6504	Nuts—cleaning or shelling
6504	Spice Mills
6504	Yeast Mfg.
6701	Railroad Construction—all operations Inc. D
6801	Boat Building—wood—N.O.C.—inc. D
6824	Boat Building—constructing or repairing wood or metal yachts, motor boats—inc. D
6841	Boat Building—submarine testing
6843	Ship Building—iron or steel—N.O.C.—inc. fabrication or assembling—inc. D
6845	Ship Building—battleships, cruisers, aircraft carriers, etc.—inc. D
6874	Painting—ship hulls
7130	Railroads (Street)—all employees—inc. D
7133	Railroads—N.O.C.—all employees inc. D
7201	Dog Shows—kennelmen
7201	Horse Shows—stablemen
7201	Livery or Boarding Stables—inc. D
7201	Race Track Operation—all other employees
7207	Riding Academies or Clubs—inc. D
7219	Trailer Towing
7219	Truckmen—N.O.C.—inc. D
7222	Truckmen—oil field equipment—inc. D
7230	Parcel Post or Mail Delivery—inc. S. D.
7250	Truckmen—hauling of explosives—inc. D
7313	Coal Dock Operation—by means of mechanical apparatus—inc. stevedoring

Code	CLASSIFICATION
7313	Ore Dock Operation—mechanical apparatus
7333	Dredging—(N.O.C.)
7360	Freight Handlers—packing, handling or shipping merchandise on docks or railroad platforms — no stevedoring
7360	Refrigerator Car Loading or Unloading
7362	Freight Handlers—packing, handling or shipping explosives
7380	Drivers, Chauffeurs and their helpers—N.O.C.—Commercial—inc. Garage employees, stablemen
7382	Automobile Bus, Livery or Taxicab Companies—all other employees—inc. D
7390	Beer or Ale Dealers—inc. D
7403	Aircraft Operation—scheduled—all employees—other than members of the flying crew—inc. D
7405	Aircraft Operation—schedule—all flying employees
7411	State Empl. Aircraft Surcharge (Quarterly reporting)
7412	State Empl. Aircraft Surcharge (Monthly reporting)
7418	Aircraft Operation—patrol; photography other than mapping or survey work—crew
7420	Aircraft Operation—dusting or spraying, seeding, herding or scintillometer surveying
7420	Aircraft Operation — public exhibition involving stunt flying, racing or parachute jumping, dusting or spraying—crew
7421	Aircraft Operations—transportation of personnel in conduct of employer's business
7422	Aircraft Operation — sales or service agencies; taxi or sightseeing; student instruction — crew, N.O.C.
7422	Aircraft Operation—N.O.C.—all members of flying crews
7423	Aircraft Operations — all employees other than members of flying crew—inc. D—dusting, etc.—airport operators, helicopters, N.O.C.
7423	Airport Operators—all employees inc. D
7425	Aircraft Operation—helicopters licensed under approved type certificate—crew
7430	Aircraft Operation—flight testing—crew
7431	Aircraft Operation—passenger or air cargo transportation irregular crew
7500	Gas Companies—Gas Works—all operations—inc. D
7502	Gas Companies—natural gas—all operations—inc. S & D

Code	CLASSIFICATION
7504	Gas Distributing—liquified petroleum gas—S & D
7515	Oil or Gas Pipe Line Operation—inc. D
7520	Waterworks Operation—inc. S & D
7529	Electric Light or Power Line Construction—Rural Electrification Projects—inc. D
7536	Cable Installation in Conduits or Subways—inc. D
7538	Electric Light or Power Line Construction—inc. D
7539	Electric Light or Power Companies—N.O.C.—all operations—inc. S & D
7540	Electric Light or Power Cooperatives — Rural Electrification Administration Projects only — all operations—inc. S & D.
7570	Steam Heating or Power Companies—not electric—inc. S & D
7590	Garbage Works—reduction or incineration
7600	Telephone or Telegraph Companies—all other employees—inc. operation & D
7601	Telephone, Telegraph or Fire Alarm Line Construction—inc. D
7609	Radio Broadcasting or Commercial Wireless Stations; Transmitters or Field Employees—inc. D
7610	Radio Broadcasting or Commercial Wireless Stations—all other employees, etc.
7704	Firemen—inc. D
7704	Fire Patrol or Protective Corps—inc. D
7720	Detective or Patrol Agencies—inc. D
7720	Policemen—inc. D
7720	State Empl. Highway Patrolmen
7721	State Only; Disciplinary Officers—penal or correctional institutions
7855	Railroad Construction: Laying or Relaying of Tracks—inc. D
7855	Railroad Construction: Maintenance of Way by Contractors—inc. D
8001	Stores—Florists—inc. D
8006	Stores—Coffee, Tea or Spice—retail—inc. D
8006	Stores—Dairy Products—retail—inc. D
8006	Stores—Delicatessen—retail—inc. D
8006	Stores—Frozen or Frosted Food—retail—inc. D
8006	Stores—Fruit or Vegetable—retail—inc. D
8006	Stores—Grocery—retail—no handling of fresh meats—inc. D
8008	Stores—Clothing, Wearing Apparel or Dry Goods—retail
8008	Stores—Shoes—retail
8010	Stores—Hardware—wholesale or retail—inc. D
8013	Diamond Cutting or Polishing—N.P.D.

Code	CLASSIFICATION
8013	Stores—Jewelry—wholesale or retail
8013	Precious Stone Setting—N.P.D.
8017	Laundering & Dry Clg.—Hat Cleaning
8017	Laundering & Dry Clg.—Laundries—self-service
8017	Shoe Repairing or Boot Blacking Establishments
8017	Store Risks—retail—N.O.C.
8017	Laundering & Dry Clg.—Tailor Shops
8017	Laundering & Dry Clg.—Valet Shops
*8018	Store Risks—wholesale, or combined wholesale and retail—N.O.C.
8021	Stores—Meat, Fish or Poultry Dealers—wholesale
8031	Stores—Meat, Fish or Poultry—retail—inc. D
8031	Cold Storage Lockers—inc. D
8032	Stores—Clothing, Wearing Apparel or Dry Goods —wholesale
8032	Stores—Shoe—wholesale
8033	Stores—Meat, Grocery and Provision (combined) —retail—N.O.C.—inc. D
8034	Stores—Grocery—wholesale
8039	Stores—Department—retail—inc. S & O
8044	Stores—Furniture—wholesale or retail—inc. D
8046	Stores—Automobile Accessories Stores—retail—N.O.C.—inc. S & D
8047	Stores—Drug Stores—wholesale
8048	Stores—Fruit or Vegetable—wholesale
8050	Stores—Five and Ten Cent
8090	Auctioneers—not livestock sales stables
8102	Bean Sorting
8102	Peanut Handling—cleaning, grading or shelling
8102	Seed Merchants
8103	Clippings Dealers — textile fabrics — new goods only—not rag or paper stock dealers—inc. D
8103	Wiping Cloth Dealers—inc. laundry operators and D
8103	Wool Merchants—including warehouse
8105	Stores—Hide or Leather Dealers
8106	Iron or Steel Merchants—inc. D
8107	Cont. Mach. Dlrs.—store or yard—inc. D
8107	Machinery Dealers—N.O.C.—store or yard—inc. D
8107	Oil or Gas Well Supplies or Equipment Dealers—Store or Yard—inc. D
8108	Hide, furs, etc., merchants—inc. D
8111	Plumbers' Supplies Dealers—no mfg.—inc. D
8116	Farm Machinery Dealers—all operations—inc. demonstration & D
8203	Ice Dealers—natural or artificial ice—inc. D
8204	Bldg. Mat. Yds.—second-hand—inc. D

Code	CLASSIFICATION
8204	Oil or Gas Wells Equipment Dealers—second-hand—inc. D
8209	Vegetable Packing—not canneries—inc. buyers, S; D
8215	Hay, Grain or Feed Dealers—inc. D
8227	Concrete Ready-Mix, Yard Employees
8227	Contractors' Permanent Yards
8232	Bldg. Material Dealers—inc. D
8232	Concrete Ready-Mix Dealers—yard employees
8232	Fuel and Material Dealers—inc. mgrs. and D
8232	Lumber Yards—no second-hand materials—inc. D
8233	Coal Merchants—inc. local managers & D
8235	Sash, Door or Finished Millwork Dealers—inc. D
8263	Junk Dealers—inc. D—N.P.D.
8264	Bottle Dealers—second-hand—inc. D—N.P.D.
8264	Paper Stock or Rag Dealers—second-hand—inc. D
8264	Rubber Stock Dealers—second-hand—inc. D
8265	Iron or Steel Scrap Dealers—inc. D—N.P.D.
8266	Milk Bottle Exchanges—all employees—inc. S & D—N.P.D.
8279	Stables or Breeding Farms—training of race horses—inc. jockeys, trainers & D
8288	Cattle Dealers—not operating farms or ranches—inc. S & D
8288	Livestock Dealers—inc. S & D
8288	Livestock Sales Co.—inc. S & D
8288	Sales Stables—inc. S & D
8288	Stockyards—no butchering—inc. S
8291	Storage Warehouses—cold
8292	Storage Warehouses—general mdse.—N.O.C.
8292	Warehousing—general mdse.
8293	Furniture Moving—storage—inc. D
8293	Storage Warehouses—furniture—inc. D
8304	Grain Elevator Operation—inc. local mgrs. & D
8350	Gasoline or Oil Dealers—inc. D
8353	Gas Dealers—liquefied petroleum gas dealers—inc. S & D
8385	Automobile Bus, Livery or Taxicab Companies, Garage Employees
8387	Automobile Accessories Service Stations—inc. D & Automobile Laundries
8387	Gasoline Stations—retail—inc. D
8387	Rubber Tire Dealers—retail—inc. D
8387	Storage Battery Service Stations—inc. D
8391	Automobile Garages—Sales or Service Agencies; all other employees—inc. D

Code	CLASSIFICATION
8391	Boat Sales and Service
8392	Automobile Storage Garages or Parking Stations —inc. D
*8393	Automobile Body Repairing—metal—inc. upholstering and painting
8500	Metal Scrap Dealers—inc. D—N.P.D.
8601	Engineers or Architects—consulting
8601	Surveyors—land
8605	Oil or Gas Geologists or Scouts—inc. D
8606	Geophysical Exploration—seismic method—inc. D
8607	Geophysical Exploration—N.O.C.—inc. D
8710	Field Bonded Warehousing—all employees—inc. C
8720	Inspection of Mercantile, Manufacturing of Marine Risks—N.O.C.
8720	Race Track Operation—auto or motorcycle—officials
8720	Race Track Operation—horse or dog—officials
8731	Boiler Inspecting
8731	Elevator Inspecting
8742	Claim Adjustors or Special Agents—insurance companies
8742	Real Estate or Insurance Agencies—outside—inc. collectors
8742	Salesmen, Collectors or Messengers—outside
8743	Municipal Travel Employees
8743	State Travel Employees
8745	News Agents or Distributors of Magazines or Other Periodicals—inc. S & D
8748	Automobile Sales or Service Agencies: Automobile Salesmen
8748	Boat Salesmen
8753	Grocery, Tea or Coffee Dealers—S & D
8753	Household Furnishings or Wearing Apparel Dealers—retail—inc. S & D
8753	Tea, Coffee or Grocery Dlrs.—retail—inc. S & D
8755	Labor Unions—all employees
8800	Letter Service Shops—inc. O—N.P.D.
8800	Mail or Addressing Companies—inc. O
8803	Auditors, Accountants or Factory Cost or Office Systemizers—traveling
8803	Auditors—insurance companies—traveling
8810	Clerical Office Employees—N.O.C.
8812	O.E.O. Administrative, Exec. Supervisors, inc. SCO.
8829	Convalescent or Nursing Homes—all employees —inc. O
8831	Hospitals—veterinary—inc. D

Code	CLASSIFICATION
8833	Asylums: Professional Employees—inc. clerical
8833	Dentists—all employees—inc. O
8833	Hospitals: Professional Employees—inc. O
8833	Physicians—inc. O
8834	State Asylums, Hospitals & Special Schools, not correctional, all others
8835	Public Health Nursing Associations—all employees
8837	Charitable or Religious Organizations—welfare—inc. stores—D
8838	Public Libraries or Museums; Librarians, Curators, etc.—inc. O
8840	Churches: Clergy, Professional Assistants, etc.
8868	Colleges or Schools: Professors, Teachers—inc. O
8901	Telephone or Telegraph Companies: Office or Exchange Employees
9014	Buildings—operation by contractors
9014	Exterminators—inc. D
9015	Bath Houses—beach
9015	Buildings—N.O.C.—operation by owner or lessee
9015	Camp Operation
9016	Amusement Parks or Exhibitions: Not traveling excluding amusement devices—inc. D
9016	Dog Shows—operations—inc. D
9016	Horse Shows—operations—inc. D
9016	Skating Rinks—ice or roller
9019	Bridge or Vehicular Tunnel Operations—inc. D
9023	Buildings—dwellings—not more than one story used for commercial purposes
9040	Asylums: All Other Employees
9040	Hospitals—All Other Employees
*9052	Hotels, Motels, Motor Courts, Tourist Courts or Cabins—All Employees
9053	Baths—N.O.C.—inc. O
9053	Exercise or Health Institutes—inc. O
9060	Clubs—country, golf, fishing or yachting—inc. O
9061	Clubs—N.O.C.—inc. O
9063	Y.M.C.A. & Y.W.C.A. Institutions—all employees—inc. O
9077	United States Armed Service Risks—all employees—inc. D & O
9078	Commissary Work
9079	Beer Gardens
9079	Caterers, including clerical
9079	Restaurants—inc. O—musicians, entertainers, etc.
9080	Dance Halls
9088	Fire Works Exhibitions—inc. D
*9089	Billiard Halls—no bowling alleys—N.P.D.

Code	CLASSIFICATION
9090	Bowling Alleys—N.O.C.
*9092	Bowling Alleys—Automatic
9101	Churches—all other employees
9101	Colleges or Schools: All other employees
9101	Public Libraries or Museums—All other employees
*9102	Parks—N.O.C.—all employees—inc. D
9149	Theatres—drive-in—all employees—inc. S.D.O.
9154	Theatres: All other employees
9156	Theatres:: Players, entertainers or musicians
9170	Window Cleaning—inc. D
9180	Amusement Parks or Exhibitions: Operations of merry-go-rounds, swings, etc.—inc. D
9180	Clubs—Shooting
9180	Shooting Galleries
9181	Athletic Teams or Parks: All Players on Salary List
9182	Athletic Teams or Parks: Care, operation and maintenance
9186	Carnivals, Circuses or Amusement Devices Operators—traveling—inc. D
9220	Cemetery Operations—inc. D
9402	Sewage Cleaning—inc. D
9402	Street Cleaning—inc. D
9403	Garbage, Ashes or Refuse Collecting—inc. D
9410	Municipal, Township, or County Employees—spec.
*9410	State—Building Maintenance employees—N.O.C. Maintenance employees—N.O.C.
9411	State Employees—special—Highway
9420	Municipal, Township, County or State Employees—special
9421	State Employees—special—Highway
9424	Municipal Relief Workers
9501	Painting—shop only—inc. D
9501	Sign Painting or Lettering—inside of buildings—inc. D
9505	Automobile Painting
9505	Painting—automobile or carriage bodies
9519	Household Appliances—service, installation or repair—inc. D
9519	Television or radio set installation, service or repair—inc. D
9521	House Furnishings Installation—N.O.C.
9522	Automobile Upholstering
9522	Furniture Upholstering
9522	Upholstering—N.P.D.
9522	Coffin or Casket Upholstery & Burial Garment Mfg.
9529	Concrete or Cement Distributing Towers—inc. D

Code	CLASSIFICATION
9529	Hod, Hoist or Const. Elevator Installation—inc. D
9529	Scaffolds, Concrete or Cement Distributing Towers, Sidewalks, Bridges, Hod Hoists or Construction Elevators—inc. D
9530	Bell Installation—tower bells—inc. D
9530	Rigging—N.O.C.—inc. D
9539	Awning, Tent or Canvas Goods Erection—inc. D
9539	Decorating—interior or exterior—hanging flags, etc.—inc. D
9545	Bill Posting—inc. D
9549	Advertising Companies—outdoor—inc. D
9552	Sign Mfg., Erection, Repair or Maintenance—not outdoor—inc. D
9553	Sign Painting or Lettering—on buildings or structures, inc. D
9586	Barber Shops or Beauty Parlors
9600	Taxidermists
9610	Motion Pictures: Production—Inc. D
9620	Crematory Operations—inc. D
9620	Funeral Directors—inc. D
9630	Ice Harvesting—inc. D
*9984	Atomic Energy Commission Projects
9985	For Reporting Radiation Experience in Connection with Risks Other Than Atomic Energy Commission Projects